

*Get your Refund in
as little as 7 days!*

(see back cover for more information)

2004 MAINE

**Resident
Nonresident or
Part-Year Resident**

**Individual Income Tax
Booklet**

Long Form 1040ME

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***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance): Get the status of your refund from Maine Revenue Services' web site at www.maine.gov/revenue. Or Call **(207) 626-8461** Every day 24 Hours (**You must have a touch-tone phone**). When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

To Order Forms: Downloadable forms are available at Maine Revenue Services' web site at www.maine.gov/revenue. Or Call **(207) 624-7894** Every day 24 Hours.

TTY Service (hearing-impaired only): **(207) 287-4477** Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: **(207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: **(207) 626-8475** Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns: **(207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m.

Tax Violations Hot Line: **(207) 624-9600** Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Tele-Tax Topics: See below for recorded income tax information.

Visit www.maine.gov/revenue to obtain electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, or e-mail tax-related questions. (Maine Revenue Services, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

RECORDED INCOME TAX INFORMATION

TELE-TAX: Call **(207) 624-7875** Every day 24 Hours (**You must have a touch-tone phone**) - or on the web at www.maine.gov/revenue. (The system provides instructions)

Topic #	Subjects Available
102	How can I tell if I am a resident of Maine?
104	How can I get an extension to file?
106	Should I file my return even though I do not have the money to pay?
108	I did not live in Maine for the entire year. Do I have to file a return?
110	I forgot to attach my W-2s when I mailed my return. What do I do?
112	I have not received a W-2. What do I do?
113	What is the Pension Benefits Income Deduction?
114	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?
150	How do I complete Schedule NR?
152	How do I complete Schedule NRH?
154	How do I complete Schedule 3?

Topic #	Subjects Available
170	My spouse has passed away. You sent a refund with both our names on it. What do I do?
172	I got a letter saying you sent my refund to another agency. Why?
174	I received a bill, and I cannot pay it in full. What do I do?
176	I did not get credit for my withholdings. Why?
178	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
180	I received a notice that did not show all payments made. How do I get credit for them?
190	How can I purchase a State of Maine Park Pass?
195	What if my Park Pass is lost or stolen?
196	Do I qualify for Injured Spouse status?
197	What if I file or pay late?
198	Is there a penalty for not paying enough estimated tax?

IMPORTANT TAX CHANGES

INTEREST RATE. (36 M.R.S.A. §§ 186 & 186-A). Beginning July 1, 2004, interest is equal to the prime rate plus three percentage points, compounded monthly. Thus, the interest rate for January 1, 2004 through June 30, 2004 is 6% and, for July 1, 2004 through December 31, 2004, the rate is 7%. Beginning January 1, 2005, the interest rate is 8%.

HEALTH SAVINGS ACCOUNTS. (36 M.R.S.A. § 5122(1)(W)). Maine will not conform to the exclusion from income for amounts contributed to health savings accounts. For tax years beginning after 2003, Maine law requires taxpayers to add back to income amounts contributed to health savings accounts to the extent the amount is not included in federal adjusted gross income.

LONG-TERM CARE INSURANCE PREMIUMS DEDUCTION. (36 M.R.S.A. §§ 5122(2)(L) & 5122(2)(T)). For tax years beginning after 2003, self-employed taxpayers who claim a Maine deduction for long-term care premiums paid must reduce the deduction by any premiums already used to reduce federal income.

NONRESIDENT MINIMUM TAXABILITY THRESHOLDS. (36 M.R.S.A. §§ 5142(8) & 5220(2)). For tax years beginning after 2003, nonresident taxpayers whose only Maine income during the tax year is from personal services performed in Maine must file a Maine income tax return and pay a Maine income tax on that income if the taxpayer performed personal services in Maine during the tax year for more than 10 days, regardless of when or where the compensation is received.

NONRESIDENT SERVICEMEMBERS. The federal Servicemembers Civil Relief Act (50 U.S.C. § 511(d)) prevents states from including the military compensation of a nonresident servicemember in the total income when computing the applicable rate of tax imposed on other income earned by the nonresident servicemember, or their spouse, that is subject to tax by the state.

ITEMIZED DEDUCTIONS. For tax years beginning after 2003, taxpayers who include general sales tax paid in their federal itemized deductions are required to reduce Maine itemized deductions by the amount of sales tax claimed.

RESPONSIBLE PET OWNERSHIP CHECKOFF. (36 M.R.S.A. § 5284-A). For tax years beginning after 2003, taxpayers may designate a portion of their overpayment or pay an additional amount to the Companion Animal Sterilization Fund. The fund is to be used for the spaying or neutering of cats and dogs.

MAINE MILITARY FAMILY RELIEF FUND CHECKOFF. (36 M.R.S.A. § 5288). For tax years beginning after 2003, taxpayers may designate a portion of their overpayment or pay an additional amount to the Maine Military Family Relief Fund. The fund will provide grants to eligible families of persons who are members of the Maine National Guard or Maine residents who are members of the Reserves of the Armed Forces of the United States who have been called to military duty.

EMPOWERMENT ZONES. (36 M.R.S.A. §§ 5122(2)(B) & 5200-A(2)(C)). For tax years beginning after 2003, taxpayers may reduce Maine taxable income by an amount equal to the federal Empowerment Zone credit claimed for the taxable year.

BIOFUEL PRODUCTION TAX CREDIT. (36 M.R.S.A. § 5219-X). For tax years beginning after 2003, a new credit for the production of biofuel is available. Biofuel means “any liquid or gaseous product or energy source... that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources.” The credit is equal to 5¢ per gallon of biofuel produced. The credit cannot reduce tax liability below zero, but unused amounts can be carried forward for up to five taxable years. The taxpayer must obtain certification from the Maine Department of Environmental Protection as to the biofuel eligible for the credit.

ALTERNATIVE MINIMUM TAX. (36 M.R.S.A. § 5219-H). For tax years beginning after 2003, Maine tax credits, except the Pine Tree Zone Development Credit, may not be applied against the Maine minimum tax.

ALTERNATIVE MINIMUM TAX. (36 M.R.S.A. § 5203-A). Maine law now provides for a **calculation of Maine alternative minimum taxable income** for purposes of imposing the Maine alternative minimum tax. Previous law required that Maine alternative minimum tax be computed based on a percentage of **adjusted federal tentative minimum tax**. This change applies to tax years beginning after 2003.

HIGH-TECHNOLOGY CREDIT. (36 M.R.S.A. § 5219-M). For tax years beginning after 2003, the qualifications for an acceptable lease arrangement resulting in the transfer of the high-technology credit from the lessee to the lessor have become more stringent. A qualified lessor is now defined to require that: 1) the equipment being leased must be used primarily in a high technology activity; 2) the lessor derives no more than 1/3 of aggregate lease payments from the lease of eligible equipment and; 3) the lease qualifies as a lease for federal purposes under Revenue Procedure 2001-28. A qualified lessor may claim a high-technology credit with regards to leased equipment only if the lessee waives the right to claim the credit.

PINE TREE DEVELOPMENT ZONE TAX CREDIT. (36 M.R.S.A. § 5219-W). A taxpayer engaged in the business of financial services, manufacturing or a targeted technology, as defined by 5 M.R.S.A. § 15301, that is located within a Pine Tree Development Zone may be eligible for certain tax benefits. To be eligible, the taxpayer must add new, full-time jobs that meet certain wage requirements and that offer the new employees retirement and health care benefits. For tax years beginning after 2003, a tax credit is available equal to 100% of the tax liability for each of the first five years the qualified business is required to file an income tax return with Maine. The credit is 50% of the Maine tax liability for each of the second five years the business is required to file an income tax return with Maine. Also, eligible businesses may, under the Employment Tax Increment Financing (“ETIF”) program, receive 80% reimbursement of income tax withholding related to qualified Pine Tree Development Zone employees. The increased reimbursement applies to income tax withheld after 2003. In addition, sales tax exemptions apply beginning July 1, 2005 for tangible personal property incorporated into real property located in a Pine Tree Development Zone and for tangible personal property purchased directly by qualified development zone businesses. For more information, visit www.maine.gov/revenue.

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services (“MRS”) maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general

confidentiality and public inspection provisions of Maine’s “Freedom of Access” laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at 1 (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2004, read the following and check the proper box. Retain this worksheet for your records.

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

☐ Full-Year Resident:

(1) Maine was my domicile for the entire year of 2004;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2004, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at www.maine.gov/revenue (select Forms/Publications) or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2005.

RETURN
DUE DATE:

April 15, 2005

APRIL 2005						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Friday, April 15, 2005, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2005** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2005 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the internet at www.maine.gov/revenue (select Forms/Publications) or order forms by calling (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select Where's My Refund) or call (207) 626-8461.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged **interest** at 8% per year, compounded monthly, on income tax not paid by the due date (April 15, 2005 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. ***If you believe that your refund may be set off to pay a debt owed to another agency, you must contact that agency directly to request injured spouse relief.***

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2005? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Form 1040ES-ME is available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. From January 1, 2004 through June 30, 2004, the underpayment penalty is 6%, compounded monthly. From July 1, 2004 through December 31, 2004, the underpayment penalty is 7%, compounded monthly. For calendar year 2005, the penalty is 8%, compounded monthly.

If your 2004 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

Your First Name IMA	MI A	Your Last Name SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

2 2 4 9 5 . 0 0

Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Composite Return. For pass-through entities only: Check this box if this is a composite filing. A composite return may be filed by a pass-through entity on behalf of nonresident members. You must complete and enclose Schedule 1040C-ME and Schedule NRC with your composite return. For more information on composite filing and forms, visit our web site at www.maine.gov/revenue.

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You must **enter your social security number(s) in the spaces provided**.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the designated amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2004 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING/ RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the instructions for married couples on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check the box on line 9, 10 or 11, enclose a copy of your federal return.**

Line 12. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 36 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 19 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number.

Nonresidents/Part-year residents: See instructions for Schedule NR or NRH.

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, Form 1040ME, and complete Schedule 2 on page 19. (NOTE: If your filing status is nonresident alien, you must use itemized deductions.) If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2004, the Maine standard deduction amounts may differ from federal standard deduction amounts.

The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	\$4,850
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	\$8,150
HEAD OF HOUSEHOLD	\$7,150
MARRIED FILING SEPARATELY	\$4,075

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$800 or earned income plus \$250 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,200 if the individual is 65 or over OR blind; \$2,400 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$950 if one spouse is age 65 or over OR blind; \$1,900 if one spouse is 65 or over AND blind; \$1,900 if both spouses are 65 or over OR blind; \$3,800 if both spouses are 65 or over AND blind, etc.

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,100, enter \$2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 31 through 35.

Line 21. Tax Additions. See Maine Schedule A on page 21 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

STEP 5: SUBTRACT YOUR TAX CREDITS

Line 24. Tax Credits. See Maine Schedule A on page 21 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of Maine Schedule A. Enter the amount from line 21 of Maine Schedule A on this line.

Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

STEP 6: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 and 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 28b. 2004 Estimated Tax Payments and 2003 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2004 and any 2003 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2004 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

Line 28d. Refundable Child Care Credit. Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 22.

STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2004 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table below.

NOTE: If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

USE TAX TABLE

Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 2	\$30,000	\$36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
\$60,000 and up — .04% of Maine 1040ME, Line 16					

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 12. See page 23.

STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Lines 34c-34e. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). The NextGen Program is administered by the Finance Authority of Maine. **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the correct routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number ("RTN"): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. (**NOTE:** If you are directing your refund to your NextGen Account, enter the following RTN: **043000261**).

34d. Bank Account or NextGen Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. **NOTE:** For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. *If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead.*

34e. Type of Account: Indicate whether the account is a checking, savings, or NextGen Account. *NOTE:* Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks will not allow a joint refund to be deposited into an individual account. Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s).

Sample Check

JOHN DOE
JANE DOE
 123 Main St
 Anyplace, ME 04000

PAY TO THE ORDER OF _____ \$ _____
 DOLLARS

ANYPLACE BANK
 Anyplace, ME 04000

For _____

I: (250250025) : (202020) '86' '1234

1234
 15000000000

Do not include the check number

Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs—the *NextGen® Matching Grant Program*. Qualified families can receive a \$200 Initial Matching Grant when opening an account with just \$50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 800-228-3734 or visit www.famemaine.com for more information.



Line 35b. Underpayment Penalty. If line 27 less the sum of lines 28a, 28d and REW amounts included in line 28b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210ME, download the form at www.maine.gov/revenue (select Forms/Publications) or call (207) 624-7894.

Line 35c. Total Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it. Enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

Line 36. FOR MAINE RESIDENTS ONLY: Maine Residents Property Tax and Rent Refund Program. Check this box if you would like to receive a 2005 Maine Residents Property Tax and Rent Refund Application. *The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the 2005 program may change, the 2004 program was generally available to Maine residents with household income less than \$46,900 for multi-member households or less than \$30,300 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period is August 1, 2005 through December 31, 2005. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2005 unless your income on line 16 exceeds the income limits for this program.*

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2004 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number, and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2005 tax return. This is April 15, 2006, for most people.

NOTE: Use the form below only if you are making a payment.

2004
1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX

00
 0401620

YOUR FIRST NAME _____ INITIAL _____ YOUR LAST NAME _____ YOUR SOCIAL SECURITY NUMBER _____
 SPOUSE'S FIRST NAME _____ INITIAL _____ SPOUSE'S LAST NAME _____ SPOUSE'S SOCIAL SECURITY NUMBER _____
 ADDRESS (NUMBER and STREET) _____ AMOUNT OF PAYMENT \$ _____
 CITY _____ STATE _____ ZIP CODE _____

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
 Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

SPECIFIC INSTRUCTIONS for MAINE SCHEDULES

SCHEDULE 1 — INCOME MODIFICATIONS — See page 19

Line 1. ADDITIONS to federal adjusted gross income. *Also include the taxpayer's distributive share of addition modification items from partnerships and S Corporations.*

Line 1a. Income from municipal and state bonds, other than Maine. Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds.

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of net operating loss carried to the tax year that has been previously used to offset addition modifications. For more information and examples, go to the MRS web site at www.maine.gov/revenue (select Income/Estate Tax).

Line 1c. Maine State Retirement Contributions. Enter the amount of your 2004 Maine State Retirement Contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2004 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

Line 1d. Fiduciary Adjustment - additions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 1e. Bonus Depreciation/Section 179 Expense Add-back. Federal adjusted gross income must be increased by the net effect of the following amounts reflected in federal adjusted gross income: **1)** 30% bonus depreciation deduction claimed in accordance with Section 101 of the federal Jobs Creation and Worker Assistance Act of 2002, Public Law 107-147; **2)** 50% bonus depreciation deduction claimed in accordance with Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27; and, **3)** increase in section 179 expense due to 2003 federal law changes in Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 (the deduction limit increase from \$25,000 to \$102,000; the phase-out threshold increase from \$200,000 to \$410,000; and certain off-the-shelf computer software includable as eligible property for purposes of the section 179 deduction). The amount of this modification is determined by first recalculating the depreciation deduction and section 179 expense on federal Form 4562 exclusive of all bonus depreciation and the section 179 expense increases listed above. Enter on line 1e the difference between this recalculated depreciation/section 179 expense amount and the original depreciation/section 179 expense claimed for federal income tax purposes. Enclose both the actual and pro forma versions of federal Form 4562 with your Maine return. If the difference is less than zero, enter zero. Enclose both the actual and pro forma versions of federal Form 4562 with the Maine return. Property expensed under the provisions of section 179 at the federal level cannot be capitalized for Maine purposes. For more information and examples, go to the MRS web site at www.maine.gov/revenue (select Income/Estate Tax).

Line 1f. Health Savings Accounts. Enter on this line the amount contributed to any health savings account under Code sections 106 (by your employer on your behalf) and 223 (by you on your own behalf) to the extent the amount is excluded from federal gross income or included on federal Form 1040, line 28.

Line 1g. Other. Enter on this line: • the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner; • amounts claimed as a business expense for federal tax purposes that are included in the investment credit for the high-technology investment tax credit; • qualified tuition and other education expenses deducted on federal Form 1040, line 27, or Form 1040A, line 19 • student loan interest deduction (amounts based on payments made after 60 months from the start of the repayment period) on federal Form 1040, line 26, or Form 1040A, line 18 • amounts received from the National Health Service Corps Scholarship Program or the Armed Forces Health Professions Scholarship and Financial Assistance Program. **Attach supporting documentation when claiming an amount on this line.**

Line 2. SUBTRACTIONS from federal adjusted gross income. NOTE: You may only subtract the items listed below on this schedule. *Also include the taxpayer's distributive share of subtraction modification items from partnerships and S Corporations.* If you are a part-year resident or a nonresident and have non-Maine-source income, see Schedule NR or NRH included in this booklet. If you are a resident of Maine and have income taxed by another state, see Schedule 3 on page 22.

Line 2a. U.S. Government Bond Interest. Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds, U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income.

Line 2b. State Income Tax Refund (only if included in federal income). If you include a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. Social Security benefits issued by the U. S. Government and Railroad Retirement benefits (Tier 1 and Tier 2) issued by the U.S. Railroad Retirement Board are not taxed by the State of Maine. Also, unemployment and sick benefits issued by the Railroad Retirement Board are not taxable to Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

Line 2d. Pension Income Deduction. Enter the amount from line 8 of the Worksheet on page 20. You must include copies of your 1099 forms to verify the deduction amounts claimed.

Line 2e. Interest from Maine Municipal General Obligation & Private Activity Bonds included in federal adjusted gross income. You may have this type of interest included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line.

Line 2f. Premiums for Long-Term Care Insurance. Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid 1) must meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or 2) *must be certified by the Maine Bureau of Insurance*. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions and by any premiums included in the federal self-employed health insurance deduction claimed on federal Form 1040, line 31.

Line 2g. Maine State Retirement System Pick-Up Contributions. Enter contributions paid to you in 2004 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine State Retirement System (MSRS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from MSRS in 2004. Also enter on this line MSRS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Federal Work Opportunity Credit/Empowerment Zone Credit. Enter on this line the amount equal to your federal Work Opportunity Credit and your federal Empowerment Zone Credit.

Line 2i. Fiduciary Adjustment - deductions only. If applicable, enter your share of the fiduciary adjustment (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 2j. Bonus Depreciation/Section 179 Expense Recapture. Amounts required to be added to income under 36 MRSA § 5122(1)(N) may be recaptured over the life of the applicable asset. For property placed in service in 2002, addition modifications may be recaptured in equal amounts over the remaining life of the asset beginning in 2004. For assets placed in service in 2003, 5% of the addition modification is recaptured in 2004, with the remaining 95% recovered in subsequent tax years, in equal installments, over the remaining life of the applicable asset. For more information and examples, visit www.maine.gov/revenue (select Income/Estate Tax).

Line 2k. Other Deductions. Enter on this line: • military compensation received by a nonresident servicemember • Maine Lottery or Tri-State Lottery winnings received in 2004 won prior to January 1, 1987; • settlement payments received by Holocaust victims that are included in federal adjusted gross income; • account proceeds from a Family Development Account administered by FAME; • net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122(2)(H) or § 5122(2)(P); • earnings from fishing operations that were contributed to a capital construction fund; • withdrawals from Qualified State Tuition Programs established pursuant to 20-A M.R.S.A. § 11479

that were used for paying higher education expenses; • income from investments in the Northern Maine Transmission Corporation; • all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner. Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. **Attach supporting documentation when claiming an amount on this line.**

SCHEDULE 2 — ITEMIZED DEDUCTIONS — See page 19

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 28.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 4. Enter the total of state and local income taxes or sales taxes included in line 4. **Note:** If line 14, Form 1040ME, exceeds \$142,700 (\$71,350 if married filing separate), complete the worksheet on page 20 to calculate the amount for line 5a.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 4.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 21

NOTE: If you file **Schedule NRH**, multiply the joint amount of each applicable Tax Addition and the Tax Credits on lines 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate tax addition or tax credit line of Schedule A.

SECTION 1 - TAX ADDITIONS:

Nonresidents: For lines 1 and 2, do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95). Also, for lines 1 through 3, include only amounts based on income derived from Maine sources (see 36 M.R.S.A. § 5142 and MRS Rule 806).

Line 1. RETIREMENT PLAN DISTRIBUTIONS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions relative to Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3a. MAINE MINIMUM TAX. The following individuals must complete the Maine Minimum Tax Worksheet to determine whether they owe a Maine minimum tax:

- Individuals who have a federal alternative minimum taxable income on federal Form 6251, line 28;
- Individuals whose filing status is: Single or head of household and whose Maine addition income modifications* are greater than \$112,500; Married filing jointly and whose Maine addition income modifications* are greater than \$150,000; or, Married filing separately and whose Maine addition income modifications* are greater than \$75,000.

*see Maine Schedule 1, lines 1a through 1g

- Individuals who do **not** have a federal alternative minimum taxable income on federal Form 6251, line 28, but who do have Maine addition income modifications (see Maine Schedule 1, lines 1a through 1g), the total of which is greater than the Maine minimum tax exemption amounts shown below:

Filing Status	Exemption Amount
Single or Head of Household.....	\$35,750
Married filing Jointly or Qualifying Widow(er)	\$49,000
Married Filing Separately	\$24,500

If you exceed these thresholds, you must complete a Maine Minimum Tax Worksheet to determine whether you owe Maine minimum tax. **See instructions and supporting Worksheets available at www.maine.gov/revenue (select Forms/Publications) or call (207) 626-8475.**

Line 3b. Pine Tree Development Zone Credit. Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or call (207) 626-8475.

SECTION 2 - TAX CREDITS:

NOTE: Personal credits on lines 5, 6 and 7 taken by nonresident and part-year resident taxpayers and certain resident taxpayers filing Form NRH must be prorated based on the ratio of income subject to Maine tax to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

Line 9. MAINE SEED CAPITAL CREDIT. The Finance Authority of Maine ("FAME") administers this program. FAME issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program. This credit is limited to 50% of the Maine income tax due. Carryover provisions and other limitations apply. More information is available at www.famemaine.com/html/business/maine-seed.htm or call FAME at (207) 623-3263. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5216-B.

Line 10. EMPLOYER-ASSISTED DAY CARE CREDIT. An employer may claim a credit for providing day care services for or paying day care expenses of employees. This credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. § 5219-Q(1). Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5217.

Line 11. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land which is more than 10 acres. A professional forester who is not in the regular employ of the owner must prepare the plan. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

Line 12. RESEARCH EXPENSE TAX CREDIT. The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term "qualified research" is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5219-K.

Line 13. RESEARCH & DEVELOPMENT SUPER CREDIT. Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 tax years immediately preceding June 12, 1997 qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer's tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5219-L.

Line 14. HIGH-TECHNOLOGY CREDIT. Businesses primarily engaged in high-tech activities and that (a) lease, (b) purchase and use, or (c) purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in "high-technology activities" qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The lessor may claim the credit **only** if the lessee waives entitlement to the credit. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. In 2004, a change in the definition of qualified lessor was enacted by the legislature. A qualified lessor is now defined to require that: 1) the equipment being leased must be used primarily in a high technology activity; 2) the lessor derives no more than 1/3 of aggregate lease payments from the lease of eligible equipment and; 3) the lease qualifies as a lease for federal purposes under Revenue Procedure 2001-28. A qualified lessor may claim a high-technology credit with regards to leased equipment only if the lessee waives the right to claim the credit. This change applies to tax years beginning after 2003. Other limitations apply. Carryover provisions apply. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5219-M.

Line 16. BIOFUEL PRODUCTION TAX CREDIT. A taxpayer is allowed a credit equal to 5¢ per gallon of biofuel produced. Biofuel means "any liquid or gaseous product or energy source... that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources." The credit cannot reduce tax liability below zero, but unused amounts can be carried forward for up to five taxable years. The taxpayer must obtain certification from the Maine Department of Environmental Protection as to the biofuel eligible for the credit. A copy of the certificate must be attached to the return. **Complete and enclose the worksheet available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.** 36 M.R.S.A. § 5219-X.

Line 17. PINE TREE DEVELOPMENT ZONE TAX CREDIT. A taxpayer engaged in the business of financial services, manufacturing or a targeted technology, as defined by 5 M.R.S.A. § 15301, that is located within a Pine Tree Development Zone may be eligible for an income tax credit. In order to be eligible, the taxpayer must add new, full-time jobs that meet certain wage requirements and that offer the new employees retirement and health care benefits. Application for certification must be submitted to the Department of Economic and Community Development. For tax years beginning after 2003, a tax credit is available equal to 100% of the tax liability for each of the first five years the qualified business is required to file an income tax return with Maine. The credit is 50% of the Maine tax liability for each of the second five years the business is required to file an income tax return with Maine. For further information, the credit application worksheet, instructions and forms, see the MRS web site at www.maine.gov/revenue (select Forms/Publications). 36 M.R.S.A. §§ 2529 & 5219-W.

LINE 18. OTHER TAX CREDITS. Enter on this line the sum of the following credits. List on line 18 the credits claimed. **Complete and enclose the worksheet available for each credit claimed at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.**

• JOBS AND INVESTMENT TAX CREDIT. A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of (1) \$5 million of IRC § 38 property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), and (2) 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to \$500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. 36 M.R.S.A. § 5215;

• CLEAN FUEL CREDIT. The credit equals 25% of expenditures made or incurred from January 1, 2002 to December 31, 2005 for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. The credit automatically expires January 1, 2006. 36 M.R.S.A. § 5219-P;

• EMPLOYER-PROVIDED LONG-TERM CARE CREDIT. An employer may claim a credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must be certified by the Maine Bureau of Insurance or the policy must meet the federal definition for a long-term care insurance contract (IRC § 7702-B(b)). The credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per employee covered. 36 M.R.S.A. § 5217-C;

• FAMILY DEVELOPMENT ACCOUNT CREDIT. This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. 36 M.R.S.A. § 5216-C;

• CREDIT FOR DEPENDENT HEALTH BENEFITS PAID. Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer or \$125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Carryover provisions apply. 36 M.R.S.A. § 5219-O;

• HISTORIC REHABILITATION CREDIT. The credit is equal to the amount of the federal credit for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. 36 M.R.S.A. § 5219-R;

• QUALITY CHILD CARE INVESTMENT TAX CREDIT. Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Health and Human Services ("DHHS"), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHHS, Office of Child Care and Head Start at (207) 287-5099. 36 M.R.S.A. § 5219-Q;

• INVESTMENT TAX CREDIT/SOLID WASTE REDUCTION INVESTMENT TAX CREDIT. Enter the amount of Investment Tax Credit or Solid Waste Reduction Investment Tax Credit that is carried forward to this tax year.

Line 21. ALLOWABLE CREDITS. The credit amounts claimed on Schedule A are not refundable. The credits, except for the Pine Tree Development Zone Tax Credit, cannot be applied against the Maine Minimum Tax. The total credits claimed cannot exceed the Maine regular income tax otherwise due for the taxable year.

Maine *FastFile*

Electronic filing and payment services

Get your refund in as little as 7 days when Direct Deposit is used.

It's now easier than ever to file electronically.

PINs and signature documents are no longer needed!



E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.

- ▶ Refunds in as little as 7 days with direct deposit to your bank account - and only 14 days or less with paper checks!
- ▶ 100% paperless, saves taxpayer dollars!
- ▶ File now, pay later. Delay your payment until April 15!
- ▶ Join over 212,000 taxpayers using *FastFile!*

For more information, go to www.maine.gov/revenue

NONRESIDENT AND PART-YEAR RESIDENT INSTRUCTIONS

Nonresident individuals, including individuals who were nonresidents for only part of the year, who have Maine-source income (described below) may owe a Maine income tax. The Maine tax is determined by first calculating a tax amount as if the nonresident were a Maine resident and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH. **Note: Nonresident minimum taxability threshold: You may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. §§ 5142(8) and 5220(2).**

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** individual is subject to Maine income tax only on taxable income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S Corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993, including payments received from third parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine.

Income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business, trade, profession or occupation carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 4. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable by Maine, and are using the same filing status used on your federal return.

You may elect to file single on the Maine return using Schedule NRH only if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine, but only one of you has Maine-source income. The nonresident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH. Also complete Worksheet C (Employee Apportionment Worksheet), if applicable. For a copy of Worksheet C, go to the Maine Revenue Service web site at: www.maine.gov/revenue (select Forms/Publications) or call 1 (207) 624-7894 (to order).

INSTRUCTIONS for WORKSHEET B - Income Allocation Worksheet for Nonresidents/Part-year Residents

Part-year resident and nonresident individuals **must** complete *Worksheet B* to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

Part-Year Residents: If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.

NOTE: If you are filing Schedule NRH, **DO NOT** include your spouse’s income on Worksheet B.

Column A – Federal Income. Enter the amounts of income as reported on your federal return. Both nonresident and part-year resident individuals must complete this column.

Column B – Maine Resident Period. Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year, skip columns B and C and complete columns D and E.

Column C – Resident Period, income earned outside Maine. Part-year residents only - enter income from column B that you received while a resident of Maine that was earned outside Maine.

Column D – Nonresident Period. Enter income from column A that you received during the period you were a nonresident of Maine. Both nonresident and part-year resident individuals must complete this column.

Column E – Nonresident Period Maine-source Income. Both nonresident and part-year resident individuals must complete this column. Enter income from column D that you received while a

nonresident that was derived from or connected with Maine sources, including income from, but not limited to: **1)** services performed in Maine; **2)** real or tangible personal property located in Maine; and **3)** businesses, trades, professions or occupations conducted in Maine.

If necessary, use *Worksheet C (Employee Apportionment Worksheet)* at www.maine.gov/revenue (select Forms/Publications) to calculate the amount for column E, line 1.

Instructions for using Worksheet B to complete Schedule NR, line 1.

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.

Instructions for using Worksheet B to complete Schedule NRH, line 1.

1. Complete Worksheet B, columns A through E.
2. Complete Schedule NRH, column B, lines 1a-1f from corresponding lines from Worksheet B, column A. For example, enter Worksheet B, column A, line 1 on Schedule NRH, column B, line 1a. **NOTE:** Schedule NRH, column B, line 1f must equal Worksheet B, column A, line 15.
3. Complete Schedule NRH, column C, lines 1a-1f by subtracting corresponding lines on Worksheet B, column E, from Worksheet B, column D. For example, subtract Worksheet B, column E, line 1 from Worksheet B, column D, line 1 and enter the result on Schedule NRH, column C, line 1a.
4. Follow the instructions for Schedule NRH in order to complete lines 2 through 11 on Schedule NRH.

Instructions for Part-year Residents Eligible to Claim Both the Credit for Tax Paid to Other Jurisdictions and the Nonresident Credit

Generally, a part-year resident cannot claim both a nonresident credit (Form 1040ME, line 25) and a credit for income taxes paid to another jurisdiction (Form 1040ME, Schedule A, line 8). However, when a part-year resident of Maine earns income in another jurisdiction both as a resident and as a nonresident of Maine during the same tax year, the part-year resident may be able to claim both credits. The nonresident credit is calculated first and is based on the income earned while a nonresident of Maine. The credit for income taxes paid to another jurisdiction is calculated next and is based on the income earned while a resident. **This is the only time when a part-year resident can claim a credit for tax paid to other jurisdictions.** A part-year resident can usually claim a nonresident credit, provided that the individual had income as a nonresident of Maine. Following are examples of when a taxpayer can or cannot claim both credits:

Both Credits Allowable: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine, but continues to work in Massachusetts. This taxpayer could claim both credits. The nonresident credit would be based on the income earned prior to moving to Maine. The credit for income taxes paid to another jurisdiction would be based on the income earned after moving to Maine that was also taxed by Massachusetts. The income earned before moving to Maine, although taxed by Massachusetts, could not be used when calculating the credit for income taxes paid to another jurisdiction because the taxpayer was not a resident of Maine at the time the income was earned.

Nonresident Credit Only: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine. The job in Massachusetts is terminated at the time of the move and a new job is obtained in Maine. The taxpayer could claim a nonresident credit based on the income earned in Massachusetts while living in New Hampshire. The taxpayer could not claim a credit for income taxes paid to Massachusetts because none of the income taxed by Massachusetts was earned while the taxpayer was a Maine resident.

FOLLOW THESE STEPS IF YOU ARE CLAIMING BOTH CREDITS:

1. The Maine income tax return begins with federal adjusted gross income, regardless of residency status. This establishes the appropriate tax rate to be applied to the taxpayer's income earned in Maine or as a Maine resident. Complete Maine long Form 1040ME through the Total Tax line (1040ME, line 23). (If filing Schedule NRH, refer to the instructions for Schedule NRH.)
2. Complete Schedule A, Adjustments to Tax, exclusive of the credit for income taxes paid to another jurisdiction. The credit for tax paid to other jurisdictions will be calculated later. Do not calculate the Total Credits on Schedule A, line 19 at this point.
3. Calculate the nonresident credit using Schedule NR or NRH. Complete Schedule NR or NRH according to the instructions on the form.
4. Calculate the Credit for Taxes Paid to Other Jurisdictions on Schedule 3 on page 22. Enter on Schedule 3, line 1 the Maine adjusted gross income while a Maine resident (Form 1040ME, line 16 minus Schedule NR, line 6 or Schedule NRH, line 6, column C). Follow the instructions for completing lines 2, 3, and 5 on Schedule 3. On line 4a, enter your Maine tax (**1040ME, line 20 minus line 25**) and multiply the result by the percentage entered on line 3. On line 4b, if income taxes were paid to the other jurisdiction both while a resident and a nonresident of Maine, prorate the amount of income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Enter Schedule 3, line 5 on Maine Schedule A, line 8.
5. Complete Maine Schedule A and the 1040ME long form return. Attach a copy of Schedule 3 and Schedule NR or NRH to your return.

Did you know?

THE STATE TREASURER IS
HOLDING \$86,000,000 OF LOST OR
UNCLAIMED FUNDS FOR MAINE CITIZENS
SOME OF IT MAY BE YOURS!
TO SEARCH FOR YOUR NAME, VISIT:
www.maine.gov/treasurer/property.htm





2004

MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM



00

For tax period
1/1/04 to 12/31/04 or

04 to

0402120

Check here if this is a **Composite Return** (Partnerships, LLCs, and S Corporations only) →

IMPORTANT!

You must enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address and ssn(s) in the spaces provided above. Do NOT use the label if your name or address has changed.

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

1 Maine Clean Election Fund – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.
Do you want \$3 to go to this fund ☐ **YES** ☐ **NO**
If a joint return, does your spouse want \$3 to go to this fund

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2004. (See Instructions) ☐

FILING STATUS (Check one)
3 ☐ Single
4 ☐ Married filing joint return (Even if only one had income)
5 ☐ Married filing separate return. Enter spouse's social security number and full name above.
6 ☐ Head of household (With qualifying person)
7 ☐ Qualifying widow(er) with dependent child (Year spouse died)

RESIDENCY STATUS (Check one)
8 ☐ Resident
9 ☐ Part-Year Resident
10 ☐ Nonresident
11 ☐ Nonresident Alien

12 CHECK IF: You were Spouse was
65 or over **12a** ☐ **12c** ☐
Blind **12b** ☐ **12d** ☐

13 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return

14 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. **If negative, enter a minus sign in the box to the left of the number.**) **14**
15 INCOME MODIFICATIONS. (From Schedule 1, line 3. **If negative, enter a minus sign in the box to the left of the number.**) **15**
16 MAINE ADJUSTED GROSS INCOME. (Line 14 plus or minus line 15. **If negative, enter a minus sign in the box to the left of the number.**) **16**

17 DEDUCTION. ☐ Standard (See Instructions on page 6) **17**
☐ Itemized (From Schedule 2, line 7)

18 EXEMPTION. Multiply the number of exemptions on line 13 by \$2,850 **18**

19 TAXABLE INCOME. (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the box to the left of the number.**) **19**

20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table on pages 31-35) (If line 19 is negative, enter zero.) **20**

21 TAX ADDITIONS. (From Maine Schedule A, line 4.) **21**

22 LOW-INCOME TAX CREDIT. (See instructions. **NOTE: If you qualify for this credit, you must file a return only if you are claiming a refund.**) **22**

23 TOTAL TAX. (Line 20 plus line 21 minus line 22) **23**

24 TAX CREDITS. (From Maine Schedule A, line 21) **24**

25 NONRESIDENT CREDIT. (For nonresidents and part-year residents only) (From Schedule NR, line 9 or NRH, line 11-You MUST attach a copy of your federal return.) ... **25**

26 NET TAX. (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) .. **26**

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1
Print Neatly in Blue or Black Ink, Using Uppercase Letters Only
DO NOT USE RED INK

STEP 2
Your Filing and Residency Status, Number of Exemptions

STEP 3
Calculate Your Taxable Income

STEP 4
Calculate Your Tax

STEP 5
Subtract Your Tax Credits



0402121

STEP 6
Enter Your Tax Payments
and Refundable Credit

27 Amount from line 26. (NET TAX)

If less than zero, enter zero here. 27

28 TAX PAYMENTS.

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms). 28a

b 2004 Estimated Tax Payments and 2003 Credit Carried Forward.

(Nonresidents: Include any REAL ESTATE WITHHOLDING Tax Payments). ... 28b

c Extension payment 28c

d Refundable child care credit. Enclose the Child Care Credit Worksheet.

Enter amount from the Child Care Credit Worksheet, line 5 on page 22. 28d

e TOTAL (Add lines 28a, b, c, and d) 28e

STEP 7
Calculate Your Use Tax and
Voluntary Contributions

29 OVERPAYMENT. If line 28e is larger than line 27, enter amount overpaid

(Line 28e minus line 27) 29

30 UNDERPAYMENT. If line 27 is larger than line 28e, enter amount underpaid

(Line 27 minus line 28e) 30

31 USE TAX (SALES TAX). (See Instructions.) 31

32 VOLUNTARY CONTRIBUTIONS and PARK PASSES. (From Schedule CP, line 12) ... 32

33 REFUND. (Line 29 minus lines 31 and 32) - NOTE: If total of lines 31 and 32

is greater than line 29, enter as amount due on line 35a below 33

34 Amount to be CREDITED

to 2005 estimated tax .. 34a



REFUND 34b

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN[®] ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below. NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number, listed on the front of this form, to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan[®] Account.



34c Routing Number

34e Type of Account:

Checking

Savings

NextGen[®]

34d Account Number*

*For NextGen Accounts, enter the Account Participant's 9-digit social security number.

35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is greater than line 29, enter the difference as an amount due on line 35a 35a

b Underpayment Penalty (Attach Form 2210ME)

Check here if you checked the box on Form 2210, line 17 35b

c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return)

ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security

number on your check to receive proper credit on your account. DO NOT SEND CASH ... 35c



36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a 2005 Maine Residents Property Tax and Rent Refund Application: ➔

See instructions on page 8 for information about the Tax and Rent Program. THE APPLICATION WILL BE MAILED TO YOU

IN AUGUST 2005 unless your income on line 16 exceeds the income limits for this program.

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔

IMPORTANT NOTE

If taxpayer is deceased,
enter date of death.If spouse is deceased,
enter date of death.Third Party
Designee

(See page 8)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ Yes (complete the following). ☐ No.

Designee's name

Phone no. ()

Personal identification #:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN
HEREKeep a
copy of
this return
for your
recordsPaid
Preparer's
Use
Only

YOUR SIGNATURE

DATE SIGNED

YOUR OCCUPATION

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN)

DATE SIGNED

SPOUSE'S OCCUPATION

PREPARER'S SIGNATURE

DATE

PREPARER'S PHONE NUMBER

PRINT PREPARER'S NAME and NAME OF BUSINESS

PREPARER'S SSN or PTIN

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111

If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE
ONLY:

CK \$

PP

IS



2004

MAINE INDIVIDUAL INCOME TAX 1040ME LONG FORM



00

For tax period
1/1/04 to 12/31/04 or

04 to

0402120

Check here if this is a **Composite Return** (Partnerships, LLCs, and S Corporations only) → ☐**IMPORTANT!**

You must enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address and ssn(s) in the spaces provided
above. Do NOT use the label if your name or address has changed.

NOTE: If either spouse is **deceased**, enter the date of death on the
back of this page in the spaces provided above the signature area.

- 1 Maine Clean Election Fund** – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.
- Do you want \$3 to go to this fund ☐ **YES** ☐ **NO**
- If a joint return, does your spouse want \$3 to go to this fund ☐ **YES** ☐ **NO**

- 2** Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2004. (See Instructions) ☐

- FILING STATUS** (Check one)
- 3 ☐ **Single**
- 4 ☐ **Married filing joint return** (Even if only one had income)
- 5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.
- 6 ☐ **Head of household** (With qualifying person)
- 7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died)

- RESIDENCY STATUS** (Check one)
- 8 ☐ **Resident**
- 9 ☐ **Part-Year Resident**
- 10 ☐ **Nonresident**
- 11 ☐ **Nonresident Alien**

- 12 CHECK IF:** You were Spouse was
- 65 or over 12a ☐ 12c ☐
- Blind 12b ☐ 12d ☐

- 13** Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return

- 14 FEDERAL ADJUSTED GROSS INCOME.** (See instructions on page 6 for line references to federal forms. **If negative, enter a minus sign in the box to the left of the number.**) 14
- 15 INCOME MODIFICATIONS.** (From Schedule 1, line 3. **If negative, enter a minus sign in the box to the left of the number.**) 15
- 16 MAINE ADJUSTED GROSS INCOME.** (Line 14 plus or minus line 15. **If negative, enter a minus sign in the box to the left of the number.**) 16

- 17 DEDUCTION.** ☐ Standard (See Instructions on page 6) 17
☐ Itemized (From Schedule 2, line 7)
- 18 EXEMPTION.** Multiply the number of exemptions on line 13 by \$2,850 18
- 19 TAXABLE INCOME.** (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the box to the left of the number.**) 19

- 20 INCOME TAX.** (Find the tax for the amount on line 19 in the tax table on pages 31-35) (If line 19 is negative, enter zero.) 20
- 21 TAX ADDITIONS.** (From Maine Schedule A, line 4.) 21
- 22 LOW-INCOME TAX CREDIT.** (See instructions. **NOTE: If you qualify for this credit, you must file a return only if you are claiming a refund.**) 22
- 23 TOTAL TAX.** (Line 20 plus line 21 minus line 22) 23

- 24 TAX CREDITS.** (From Maine Schedule A, line 21) 24
- 25 NONRESIDENT CREDIT.** (For nonresidents and part-year residents only) (From Schedule NR, line 9 or NRH, line 11-You MUST attach a copy of your federal return.) ... 25
- 26 NET TAX.** (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) .. 26

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1

Print Neatly in Blue or Black Ink, Using Uppercase Letters Only

DO NOT USE RED INK**STEP 2**

Your Filing and Residency Status, Number of Exemptions

STEP 3

Calculate Your Taxable Income

STEP 4

Calculate Your Tax

STEP 5

Subtract Your Tax Credits



0402121

STEP 6
Enter Your Tax Payments
and Refundable Credit

27 Amount from line 26. (NET TAX)

If less than zero, enter zero here. 27

28 TAX PAYMENTS.

a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms). 28a

b 2004 Estimated Tax Payments and 2003 Credit Carried Forward.

(Nonresidents: Include any REAL ESTATE WITHHOLDING Tax Payments). ... 28b

c Extension payment 28c

d Refundable child care credit. Enclose the Child Care Credit Worksheet.

Enter amount from the Child Care Credit Worksheet, line 5 on page 22. 28d

e TOTAL (Add lines 28a, b, c, and d) 28e

STEP 7
Calculate Your Use Tax and
Voluntary Contributions29 OVERPAYMENT. If line 28e is larger than line 27, enter amount overpaid
(Line 28e minus line 27) 2930 UNDERPAYMENT. If line 27 is larger than line 28e, enter amount underpaid
(Line 27 minus line 28e) 30

31 USE TAX (SALES TAX). (See Instructions.) 31

32 VOLUNTARY CONTRIBUTIONS and PARK PASSES. (From Schedule CP, line 12) ... 32

STEP 8
Your REFUND or TAX DUE33 REFUND. (Line 29 minus lines 31 and 32) - NOTE: If total of lines 31 and 32
is greater than line 29, enter as amount due on line 35a below 3334 Amount to be CREDITED
to 2005 estimated tax .. 34a

REFUND 34b

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below. NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number, listed on the front of this form, to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.



34c Routing Number

34e Type of Account:

Checking

Savings

NextGen®

34d Account Number*

*For NextGen Accounts, enter the Account Participant's 9-digit social security number.

35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is
greater than line 29, enter the difference as an amount due on line 35a 35a

b Underpayment Penalty (Attach Form 2210ME)

Check here if you checked the box on Form 2210, line 17 35b

c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return)

ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security

number on your check to receive proper credit on your account. DO NOT SEND CASH ... 35c



36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a 2005 Maine Residents Property Tax and Rent Refund Application: ➔

See instructions on page 8 for information about the Tax and Rent Program. THE APPLICATION WILL BE MAILED TO YOU

IN AUGUST 2005 unless your income on line 16 exceeds the income limits for this program.

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔

IMPORTANT NOTE

If taxpayer is deceased,
enter date of death.If spouse is deceased,
enter date of death.Third Party
Designee

(See page 8)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ Yes (complete the following). ☐ No.

Designee's name

Phone no. ()

Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN
HEREKeep a
copy of
this return
for your
recordsPaid
Preparer's
Use
Only

YOUR SIGNATURE

DATE SIGNED

YOUR OCCUPATION

SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN)

DATE SIGNED

SPOUSE'S OCCUPATION

PREPARER'S SIGNATURE

DATE

PREPARER'S PHONE NUMBER

PRINT PREPARER'S NAME and NAME OF BUSINESS

PREPARER'S SSN or PTIN

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111

If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE
ONLY:

CK \$

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**2004****SCHEDULES 1 & 2**

See instructions on pages 9 and 10.

Enclose with your Form 1040ME

**00**

0402122

Attachment Sequence No. **2**

Name(s) as shown on Form 1040ME

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS**1 ADDITIONS to federal adjusted gross income.**

- a** Income from municipal and state bonds, other than Maine **1a** _____
- b** Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) .. **1b** _____
- c** Maine State Retirement Contributions **1c** _____
- d** Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) **1d** _____
- e** Bonus Depreciation and Section 179 Add-back (See instructions) **1e** _____
- f** Health Savings Accounts Add-back (See instructions) **1f** _____
- g** Other (See instructions). List the type and amount of income items included (attach supporting documentation) **1g** _____
- h** Total additions (Add lines 1a through 1g) **1h** _____

2 SUBTRACTIONS from federal adjusted gross income.

- a** U.S. Government Bond interest included in federal adjusted gross income **2a** _____
- b** State Income Tax Refund (Only if included in federal income) **2b** _____
- c** Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions) **2c** _____
- d** Pension Income Deduction (Complete and attach the worksheet on back) **2d** _____
- e** Interest from Maine Municipal General Obligation and Private Activity Bonds included in federal adjusted gross income **2e** _____
- f** Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line) **NOTE:** If you itemize deductions or are self-employed, complete and attach the worksheet on back ... **2f** _____
- g** Maine State Retirement System Pick-Up Contributions paid to the taxpayer during 2004 which have been previously taxed by the state **2g** _____
- h** Federal Work Opportunity Credit/Empowerment Zone Credit **2h** _____
- i** **Fiduciary Adjustment-deductions only** (Attach a copy of your federal Schedule K-1) **2i** _____
- j** Bonus Depreciation and Section 179 Recapture (See instructions) **2j** _____
- k** Other. List _____ (See instructions) **2k** _____
(Nonresidents and Part-year residents - Do not enter non-Maine income)
- l** Total Subtractions (Add lines 2a through 2k) **2l** _____

- 3 Net Modification** (Subtract line 2l from line 1h — enter here and on 1040ME, page 1, line 15 [If negative, enter a minus sign in the box to the left of the number]) **3** _____

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4** Total itemized deductions from federal Form 1040, Schedule A, line 28 **4** _____
- 5 a** Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 4 above from federal Form 1040, Schedule A, line 5. (See instructions if Form 1040ME, line 14 exceeds \$142,700 [\$71,350 if Married Filing Separately]) **5a** _____
- b** Deductible costs, included in line 4 above, incurred in the production of Maine exempt income (See instructions) **5b** _____
- c** Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18 **5c** _____
- d** Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution **5d** _____
- 6** Deductible costs of producing income exempt from federal income tax, but taxable by Maine (See instructions) **6** _____
- 7** Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17 .. **7** _____

*Note: If the amount on line 7 is less than your allowable standard deduction, use the standard deduction.***If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.**

2004 - Worksheet for Pension Income Deduction - Schedule 1, Line 2dEnclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans), and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.**

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 59). Also, disability benefits reported as wages on your federal income tax return **do not** qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d	8.	\$	\$

***Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

2004 WORKSHEET for Maine Schedule 1, line 2f

For individuals claiming a deduction for long-term care insurance premiums. Complete this worksheet **only** if you claim Maine itemized deductions and federal Schedule A, line 4 is greater than zero or you are self-employed and federal Form 1040, line 31 is greater than zero.

1. Enter total amount of long-term care insurance premiums paid during 2004: \$
2. Enter amount from federal Schedule A, line 1 \$ _____
3. Enter amount of long-term care premiums included in line 2 above \$ _____
4. Divide line 3 by line 2 — . — — — —
5. Enter amount from federal Schedule A, line 4 \$ _____ and multiply by percentage on line 4 above \$ _____
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 31 \$ _____
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f \$ _____

2004 WORKSHEET for Maine Schedule 2, line 5a

For individuals whose federal adjusted gross income exceeds \$142,700 [\$71,350 if Married filing separate].

1. Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5) \$ _____
2. Enter federal itemized deductions subject to 3% reduction (from federal itemized deduction worksheet, line 3) \$ _____
3. Divide line 1 by line 2. Enter result here — . — — — —
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 9) \$ _____
5. Multiply line 4 by the percentage on line 3. Enter result here \$ _____
6. Subtract line 5 from line 1. Enter result here and on Schedule 2, line 5a \$ _____

**SCHEDULE A
FORM 1040ME****2004**Attachment
Sequence No. 4**ADJUSTMENTS TO TAX**See instructions on pages 10 and 11.
Enclose with your Form 1040ME.**00**

0402123

Name(s) as shown on Form 1040ME

Your Social Security Number

Section 1. TAX ADDITIONS: (Nonresidents see instructions on page 10.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 43 relative to lump-sum distributions (federal form 4972) \$ _____ x .15 1 _____
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 59 relative to early distributions \$ _____ x .15 2 _____
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 **(Enclose worksheet-see instructions)** 3a _____
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet **(Enclose worksheet-see instructions)** .. 3b _____
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a 3c _____
4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 21 4 _____

Section 2. TAX CREDITS (see instructions for details):

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 48 or 1040A, line 30 \$ _____ x .20 *5 _____
6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 22. Enclose the Worksheet with your return. *6 _____
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 65a or 1040A, line 41a or form 1040EZ, line 8a \$ _____ x .0492 *7 _____
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From page 22, Schedule 3, line 5 8 _____
9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)** 9 _____
10. **EMPLOYER-ASSISTED DAY CARE CREDIT (Enclose worksheet-see instructions)** 10 _____
11. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included) 11 _____
12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)** 12 _____
13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)** 13 _____
14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)** 14 _____
15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)** 15 _____
16. **BIOFUEL PRODUCTION CREDIT (Enclose worksheet-see instructions)** 16 _____
17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet **(Enclose worksheet-see instructions)** 17 _____
18. **OTHER TAX CREDITS** - List _____ **(See instructions)** ... 18 _____
19. **TOTAL CREDITS** - Add lines 5 through 18. 19 _____
20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c 20 _____
21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24** 21 _____

***NOTE:** Personal credits (lines 5, 6 and 7 above) taken by nonresident and part-year resident taxpayers must be prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.



Name(s) as shown on Form 1040ME

Your Social Security Number

Attachment
Sequence No. 5**2004 - Worksheet for Child Care Credit - Schedule A, Line 6**

Enclose with your Form 1040ME

Your child care provider may be certified as a "Quality Child Care Program" by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. (For a list of certified quality child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 287-5099 Monday through Friday.) If so, enter your child care provider's Quality Child Care certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit.

Quality Child Care Program**Name & Certificate Number:** _____

(do not enter the Child Care Program's federal id number)

Column A**Regular****Child Care
Expenses****Column B****"Quality"****Child Care
Expenses**

1. Total expenses paid for child care services included on federal Form 2441, line 2, column C or federal Form 1040A, Schedule 2, line 2, column C 1. \$ _____
 - 1a. Column A - expenses paid for **regular** child care services included on line 1
 - Column B - expenses paid for **quality** child care services included on line 1 1a. _____
 - 1b. Percentage of expenses paid. Column A - divide line 1a, column A by line 1
 - Column B - divide line 1a, column B by line 1 1b. ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ .
2. Enter amount from Federal Form 1040, line 47 or 1040A, line 29 2. \$ _____
 - 2a. Column A - multiply line 2 by line 1b, column A
 - Column B - multiply line 2 by line 1b, column B 2a. _____
3. Maine Credit. Column A - multiply line 2a, column A by 21.5% (.215)
- Column B - multiply line 2a, column B by 43% (.43) 3. _____
4. Add line 3, column A and line 3, column B 4. _____
- 4a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your child care credit.
 For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
 For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). 4a. _____
5. Enter line 4 or line 4a for those filing Schedule NR or Schedule NRH or \$500, whichever is less. Enter this amount on **Form 1040ME, line 28d** 5. _____
6. Subtract line 5 from line 4 or line 4a for those filing Schedule NR or NRH. Enter here and on **Schedule A, line 6** 6. _____

2004 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions**Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY**

Enclose with your Form 1040ME

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: (1) the other jurisdiction is to another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous a state of the United States; (2) the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, (3) the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. See the top of page 13 of the nonresident long form booklet for a brief description of Maine-source income. See also 36 M.R.S.A. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S.A. § 5128. For more information, see www.maine.gov/revenue (select Forms/Publications) or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only. Enter on line 1 your Maine adjusted income while a Maine resident. Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions on page 14 of the nonresident long form booklet.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from 1040ME, page 1, line 16	1	_____
2	Income sourced to and taxed by _____ (≠ other jurisdiction) included in line 1	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000)	3	____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ .
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 \$ _____ multiplied by ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . ____ . on line 3	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8	5	_____

- **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.



Schedule CP 2004

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



0402222

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Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

A. CONTRIBUTIONS. Lines 1-8. Check the appropriate box or boxes to indicate the funds and amounts of your choice. If you are filing a joint return, you and your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/chickadee/chickadee.htm.



Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www.mechildrenstrust.org.



Human Leukocyte Antigen Screening Fund - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.



Companion Animal Sterilization Fund - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.



Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.



B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 10-11. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

		Enter line totals below:												
A. CONTRIBUTIONS	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 1	_____	_____	_____	_____	_____			
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 2	_____	_____	_____	_____				
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 3	_____	_____	_____	_____				
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 4	_____	_____	_____	_____				
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 5	_____	_____	_____	_____				
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 6	_____	_____	_____	_____				
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 7	_____	_____	_____	_____				
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 8	_____	_____	_____	_____			
9 TOTAL CONTRIBUTIONS. (Add lines 1 through 8)							9	_____	_____	_____	_____			
B. PARK PASSES	10 Number of Individual Park Passes	<input type="text"/>	x \$30								10	_____	_____	_____
	11 Number of Vehicle Park Passes	<input type="text"/>	x \$60								11	_____	_____	_____
	12 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 9, 10, and 11. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)							12	_____	_____	_____	_____		

Property Tax help is available...

Maine Residents Property Tax and Rent Refund Program



The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the 2005 program may change, the 2004 program was generally available to Maine residents with household income less than \$46,900 for multi-member households or less than \$30,300 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period is August 1, 2005 through December 31, 2005. Check the box on line 36 of page 2 of Form 1040ME to request an application.

For additional information on determining Maine residency, see the “**Maine Revenue Services Guidance to Residency Status**” brochure which can be downloaded at www.maine.gov/revenue (select Forms/Publications) or call the forms line at (207) 624-7894.

WORKSHEET A**Residency Information Worksheet for Nonresidents/Part-year Residents**

Enclose with your Form 1040ME

The following individuals must complete Worksheet A: 1) All part-year residents whether moving into or out of Maine during the tax year; 2) nonresidents who are filing a Maine return for the first time, and 3) former Maine residents who are filing as nonresidents for the first time. **Failure to enclose a completed Worksheet A with your 1040ME may delay processing of your return.**

	Yourself	Spouse
1. NAME	1. ....	.....
a. Social security number	1a. ....	.....
b. Date of birth	1b. ....	.....
c. Occupation	1c. ....	.....
During 2004: - Unless otherwise indicated, enter "Yes" or "No" on each line.		
2. I was domiciled in (Enter state(s))	2. ....	.....
3. I was in the military and stationed in (Enter state or country)	3. ....	.....
a. My designated state of legal residence is (Enter state)	3a. ....	.....
4. The number of days I spent in Maine (for any purpose) is	4. ....	.....
5. I own(ed) a home/real property in Maine	5. ....	.....
a. If yes, in what municipality was the property located?	5a. ....	.....
b. Did you ever apply for a Homestead or Veterans property tax exemption?	5b. ....	.....
c. Have you disposed of the property?	5c. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
6. I became a Maine resident on (Enter Date)	6. ....	.....
a. Enter state of prior residence	6a. ....	.....
b. Registered to vote in Maine	6b. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in Maine	6c. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in Maine	6d. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in Maine	6e. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
7. I moved from Maine and became a nonresident (I established a legal residence in another state) (Enter date of move)	7. ....	.....
a. Enter new state of residence	7a. ....	.....
b. Registered to vote in my new state of residence	7b. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
c. Purchased a home in my new state of residence	7c. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
d. Obtained a driver's license in my new state of residence	7d. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
e. Registered an auto or other vehicle in my new state of residence	7e. ....	.....
If yes, when? (Yourself: _____ Spouse: _____)		
f. If married, did your spouse and dependent children (if any) move to your new state of residence?	7f. ....	.....
8. Since moving out of Maine, have you:		
a. Performed any work or services in Maine.	8a. ....	.....
If yes, list employer. (Yourself: _____ Spouse: _____)		
b. Registered an auto or other vehicle in Maine	8b. ....	.....
c. Renewed a Maine driver's license	8c. ....	.....
d. Voted in Maine, in person or by absentee ballot	8d. ....	.....
e. Attended or sent your children (if any) to a Maine school	8e. ....	.....
f. Purchased a Maine resident hunting or fishing license	8f. ....	.....
g. Listed Maine as your legal residence for any purpose	8g. ....	.....
h. Obtained or renewed any Maine trade or professional licenses or union memberships	8h. ....	.....
9. If you answered "yes" to question 5 but have not disposed of the property, what use do you intend to make of it and how often (attach a separate sheet if necessary)?		
10. If you answered "no" to question 7(f) please explain the circumstances (attach a separate sheet if necessary):		

WORKSHEET B**Income Allocation Worksheet for Nonresidents/Part-Year Residents**

(See instructions on page 13) - Enclose with your Form 1040ME

Nonresidents and Part-year residents must complete this worksheet before completing Schedule NR or Schedule NRH

		Federal Income		Maine Resident Period (Part-year Residents only)			Nonresident Period (Nonresidents & Part-year Residents)		
		Column A Income from federal return		Column B Income from Column A for this period	Column C Income from Column B earned outside of Maine		Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)									
1. Wages, salaries, tips, other compensation* ...	1								
2. Taxable Interest	2								
3. Ordinary dividends	3								
4. Alimony received	4								
5. Business income/loss	5								
6. Capital gain/loss	6								
7. Other gains/losses	7								
8. Taxable amount of IRA distributions	8								
9. Taxable amount of pensions and annuities ...	9								
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10								
11. Farm income/loss	11								
12. Unemployment Compensation	12								
13. Taxable Amount of social security benefits ...	13								
14. Other income (Including lump-sum distributions, but excluding state income tax refunds)	14								
15. Add lines 1 through 14	15								

NOTE: See instructions on page 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

***If necessary, use Worksheet C (Employee Apportionment Worksheet) for Nonresidents/Part-Year Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C go to the Maine Revenue Service web site at: www.maine.gov/revenue (select Forms/Publications) or call (207) 624-7894 (to order).

SCHEDULE NR
FORM 1040ME
2004

SCHEDULE for CALCULATING the NONRESIDENT CREDIT
NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

If part-year resident, enter dates you were a Maine Resident

from _____ to _____ .



0402126

Attachment Sequence No. **10**

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO MUST FILE SCHEDULE NR? Nonresident and part-year resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is "Married filing joint" and you elect to file "Single" on the Maine return (use Schedule NRH on page 29). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (See instructions for Form 1040ME, line 22).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of **W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.** If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.

IMPORTANT: Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

1 INCOME — (Complete and attach Worksheets A and B on pages 25 and 26):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E

Box A
FEDERAL

Box B
MAINE

Box C
NON-MAINE

\$	\$	\$
----	----	----

2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A (If less than 0, enter 0.0000.

If greater than 100, enter 1.0000)

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Form 1040, line 35, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:

a Additions — Specify

b Deductions — Specify

c Total Modifications: line 5a minus line 5b (may be a negative amount)

6 NON-MAINE ADJUSTED GROSS INCOME: Add or subtract line 5c to or from line 4

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.)

8 TAX SUBTOTAL: Enter from Form 1040ME, line 20 plus line 21 (except for minimum tax) minus line 22 minus Maine Schedule A, lines 5 and 7

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** individual is subject to Maine income tax on taxable income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine; and
5. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993.

Income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business or profession carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 13. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine, but only one of you has Maine-source income. The nonresident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

SCHEDULE NR INSTRUCTIONS

STEP 1 — Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 24.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 24. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1 (see instructions for Worksheet B on page 13). List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments on federal Form 1040, line 35, or federal Form 1040A, line 20. Multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources. For details on these modifications, see the instructions for Schedule 1 on page 9. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) based on the percentage of qualified pension income received as a nonresident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your total modifications, line 5c, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 8. TAX SUBTOTAL. Enter your tax subtotal. This is Form 1040ME, line 20 plus line 21 (except minimum tax) minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C. If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.

SCHEDULE NRH INSTRUCTIONS

STEP 1. Complete Worksheets A and B on pages 25 and 26 before completing Schedule NRH.

STEP 2. Complete column A. List Your Joint Income As Reported On Your Joint Federal Return.

Lines 1a through 1f — Total Income. Enter income of both spouses as reported on your joint federal return. Include all income listed on the federal return except taxable refunds, line 10 of federal Form 1040.

Line 5 — Income Modifications/Pension Income Deduction. Complete lines 5a through 5c if you have Maine income modifications. See the instructions for Form 1040ME, Schedule 1 and the Worksheet for Pension Income Deduction for details explaining these modifications. Do not include taxable refunds of state and local income tax.

Line 8 — Deductions. If you itemized deductions on your joint federal return, complete Form 1040ME, Schedule 2 to calculate the amount of your joint Maine itemized deductions. Enter the result from Schedule 2, line 7 on this line in column A.

If you claimed the standard deduction on your joint federal return, leave line 8, column A blank. Additional instructions for the standard deduction are included in step 3 below.

Line 9 — Exemptions. Multiply the number of dependent exemptions claimed on your federal return by \$2,850. Exclude the exemptions for you and your spouse. Enter the result on line 9a in column A.

STEP 3. Complete column B. List Your Income.

Lines 1a through 1f. Enter only your income in column B. Attribute earned income to the spouse who earned it. Divide unearned income (interest, dividends, capital gains, etc.) equally between you and your spouse.

Line 3 — Federal Income Adjustments. Enter your share of the adjustments shown on your federal Form 1040, line 35 or federal Form 1040A, line 20.

Line 5 — Income Modifications. Enter your share of the income modifications listed in column A.

Line 8 — Deductions. If you itemized deductions, calculate your share by multiplying the amount on line 8, column A, by the percentage listed on line 7, column B. If your share of the itemized deductions is less than the Maine standard deduction for single, use the Maine standard deduction for single.

If you use the standard deduction on your joint federal return, use the Maine “single” standard deduction. The Maine standard deduction for a single individual is \$4,850 unless you claimed zero exemptions on your federal return. If so, the standard deduction is the greater of \$800 or the sum of \$250 plus earned income up to a maximum of \$4,850. If you are age 65 or over **or** blind, increase the standard deduction amount by \$1,200. If age 65 or over **and** blind, increase it by \$2,400.

Enter your deduction amount (itemized or standard, whichever is greater) on line 8, column B.

Line 9 — Exemptions. You are entitled to claim your own personal exemption plus a portion of the dependent exemptions claimed on your joint federal return. Follow the instructions on Schedule NRH to complete lines 9a, 9b and 9c.

Tax Additions and Tax Credits. Refer to Maine Schedule A on page 21 for tax additions and tax credits. If you claim any of the listed additions or individual credits (Maine Schedule A, lines 5 and 7), multiply the joint amount of the individual credits or additions by the percentage listed on line 7, column B of Schedule NRH. (**NOTE:** The child care credit on Maine Schedule A, line 6 is prorated on the Worksheet for Child Care Credit on page 22). Enter your share on Maine Schedule A to enter the results on Form 1040ME. You may claim 100% of your ownership share of the business credits on Maine Schedule A, lines 9-14 and 16-18.

STEP 4. Complete Form 1040ME. Complete Form 1040ME lines 1-23 using the amounts listed in column B, Schedule NRH.

Filing Status: Check Single.

Number of Exemptions: Enter total number of exemptions claimed on your joint federal return less the exemption for your spouse.

Lines 14, 15, 16, 17, 18: Enter amounts from column B of Schedule NRH. Follow the instructions on Schedule NRH.

Line 20: Use the tax amount from the Single column in the tax table for your taxable income as listed on line 19.

Line 31: Use Tax. Enter zero unless you are filing as a resident and have a use tax liability (see specific instructions for line 31 on page 7).

STEP 5. Complete column C. List in column C the Non-Maine-Source portion of the income listed in column B. If you are filing as a Maine resident, do not complete column C. See page 13 for an overall description of Maine-source and non-Maine-source income. Use Worksheet B on page 26 to help you determine amounts to enter on line 1. For line 5, prorate the pension deduction based on the percentage of qualified pension income received as a nonresident. Do not include your spouse's income in this column. Supply W-2 forms from other states or temporary duty (TDY) papers to support entries in column C.

STEP 6. Compute your Nonresident Credit. (If you are filing as a Maine resident, do not complete lines 10 and 11.)

Line 10. Adjusted Maine Income Tax. Enter your adjusted Maine income tax. Take this amount from Form 1040ME, line 20 plus line 21 (except minimum tax) minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 11. Nonresident Credit. Find your nonresident credit by multiplying the amount on line 10 by line 7, column C. Enter the result here and on Form 1040ME, line 25. This is your nonresident credit.

STEP 7. Complete Form 1040ME. Calculate your balance due or refund by completing the remaining lines on Form 1040ME. Follow the instructions for Form 1040ME.

2004 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	92	89	89
4,500	4,600	96	91	91
4,600	4,700	101	93	93
4,700	4,800	105	95	95
4,800	4,900	110	97	97
4,900	5,000	114	99	99
5,000				
5,000	5,100	119	101	101
5,100	5,200	123	103	103
5,200	5,300	128	105	105
5,300	5,400	132	107	107
5,400	5,500	137	109	109
5,500	5,600	141	111	111
5,600	5,700	146	113	113
5,700	5,800	150	115	115
5,800	5,900	155	117	117
5,900	6,000	159	119	119
6,000				
6,000	6,100	164	121	121
6,100	6,200	168	123	123
6,200	6,300	173	125	125
6,300	6,400	177	127	127
6,400	6,500	182	129	129
6,500	6,600	186	131	131
6,600	6,700	191	133	136
6,700	6,800	195	135	140
6,800	6,900	200	137	145
6,900	7,000	204	139	149

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	209	141	154
7,100	7,200	213	143	158
7,200	7,300	218	145	163
7,300	7,400	222	147	167
7,400	7,500	227	149	172
7,500	7,600	231	151	176
7,600	7,700	236	153	181
7,700	7,800	240	155	185
7,800	7,900	245	157	190
7,900	8,000	249	159	194
8,000				
8,000	8,100	254	161	199
8,100	8,200	258	163	203
8,200	8,300	263	165	208
8,300	8,400	267	167	212
8,400	8,500	272	169	217
8,500	8,600	276	171	221
8,600	8,700	281	173	226
8,700	8,800	288	176	230
8,800	8,900	295	181	235
8,900	9,000	302	185	239
9,000				
9,000	9,100	309	190	244
9,100	9,200	316	194	248
9,200	9,300	323	199	253
9,300	9,400	330	203	257
9,400	9,500	337	208	262
9,500	9,600	344	212	266
9,600	9,700	351	217	271
9,700	9,800	358	221	275
9,800	9,900	365	226	280
9,900	10,000	372	230	284
10,000				
10,000	10,100	379	235	289
10,100	10,200	386	239	293
10,200	10,300	393	244	298
10,300	10,400	400	248	302
10,400	10,500	407	253	307
10,500	10,600	414	257	311
10,600	10,700	421	262	316
10,700	10,800	428	266	320
10,800	10,900	435	271	325
10,900	11,000	442	275	329
11,000				
11,000	11,100	449	280	334
11,100	11,200	456	284	338
11,200	11,300	463	289	343
11,300	11,400	470	293	347
11,400	11,500	477	298	352
11,500	11,600	484	302	356
11,600	11,700	491	307	361
11,700	11,800	498	311	365
11,800	11,900	505	316	370
11,900	12,000	512	320	374
12,000				
12,000	12,100	519	325	379
12,100	12,200	526	329	383
12,200	12,300	533	334	388
12,300	12,400	540	338	392
12,400	12,500	547	343	397
12,500	12,600	554	347	401
12,600	12,700	561	352	406
12,700	12,800	568	356	410
12,800	12,900	575	361	415
12,900	13,000	582	365	419
13,000				
13,000	13,100	589	370	425
13,100	13,200	596	374	432
13,200	13,300	603	379	439
13,300	13,400	610	383	446
13,400	13,500	617	388	453
13,500	13,600	624	392	460
13,600	13,700	631	397	467
13,700	13,800	638	401	474
13,800	13,900	645	406	481
13,900	14,000	652	410	488

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	659	415	495
14,100	14,200	666	419	502
14,200	14,300	673	424	509
14,300	14,400	680	428	516
14,400	14,500	687	433	523
14,500	14,600	694	437	530
14,600	14,700	701	442	537
14,700	14,800	708	446	544
14,800	14,900	715	451	551
14,900	15,000	722	455	558
15,000				
15,000	15,100	729	460	565
15,100	15,200	736	464	572
15,200	15,300	743	469	579
15,300	15,400	750	473	586
15,400	15,500	757	478	593
15,500	15,600	764	482	600
15,600	15,700	771	487	607
15,700	15,800	778	491	614
15,800	15,900	785	496	621
15,900	16,000	792	500	628
16,000				
16,000	16,100	799	505	635
16,100	16,200	806	509	642
16,200	16,300	813	514	649
16,300	16,400	820	518	656
16,400	16,500	827	523	663
16,500	16,600	834	527	670
16,600	16,700	841	532	677
16,700	16,800	848	536	684
16,800	16,900	855	541	691
16,900	17,000	862	545	698
17,000				
17,000	17,100	869	550	705
17,100	17,200	876	554	712
17,200	17,300	883	559	719
17,300	17,400	890	563	726
17,400	17,500	899	570	733
17,500	17,600	907	577	740
17,600	17,700	916	584	747
17,700	17,800	924	591	754
17,800	17,900	933	598	761
17,900	18,000	941	605	768
18,000				
18,000	18,100	950	612	775
18,100	18,200	958	619	782
18,200	18,300	967	626	789
18,300	18,400	975	633	796
18,400	18,500	984	640	803
18,500	18,600	992	647	810
18,600	18,700	1,001	654	817
18,700	18,800	1,009	661	824
18,800	18,900	1,018	668	831
18,900	19,000	1,026	675	838
19,000				
19,000	19,100	1,035	682	845
19,100	19,200	1,043	689	852
19,200	19,300	1,052	696	859
19,300	19,400	1,060	703	866
19,400	19,500	1,069	710	873
19,500	19,600	1,077	717	880
19,600	19,700	1,086	724	887
19,700	19,800	1,094	731	894
19,800	19,900	1,103	738	901
19,900	20,000	1,111	745	908
20,000				
20,000	20,100	1,120	752	915
20,100	20,200	1,128	759	922
20,200	20,300	1,137	766	929
20,300	20,400	1,145	773	936
20,400	20,500	1,154	780	943
20,500	20,600	1,162	787	950
20,600	20,700	1,171	794	957
20,700	20,800	1,179	801	964
20,800	20,900	1,188	808	971
20,900	21,000	1,196	815	978

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2004 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,205	822	985
21,100	21,200	1,213	829	992
21,200	21,300	1,222	836	999
21,300	21,400	1,230	843	1,006
21,400	21,500	1,239	850	1,013
21,500	21,600	1,247	857	1,020
21,600	21,700	1,256	864	1,027
21,700	21,800	1,264	871	1,034
21,800	21,900	1,273	878	1,041
21,900	22,000	1,281	885	1,048
22,000				
22,000	22,100	1,290	892	1,055
22,100	22,200	1,298	899	1,062
22,200	22,300	1,307	906	1,069
22,300	22,400	1,315	913	1,076
22,400	22,500	1,324	920	1,083
22,500	22,600	1,332	927	1,090
22,600	22,700	1,341	934	1,097
22,700	22,800	1,349	941	1,104
22,800	22,900	1,358	948	1,111
22,900	23,000	1,366	955	1,118
23,000				
23,000	23,100	1,375	962	1,125
23,100	23,200	1,383	969	1,132
23,200	23,300	1,392	976	1,139
23,300	23,400	1,400	983	1,146
23,400	23,500	1,409	990	1,153
23,500	23,600	1,417	997	1,160
23,600	23,700	1,426	1,004	1,167
23,700	23,800	1,434	1,011	1,174
23,800	23,900	1,443	1,018	1,181
23,900	24,000	1,451	1,025	1,188
24,000				
24,000	24,100	1,460	1,032	1,195
24,100	24,200	1,468	1,039	1,202
24,200	24,300	1,477	1,046	1,209
24,300	24,400	1,485	1,053	1,216
24,400	24,500	1,494	1,060	1,223
24,500	24,600	1,502	1,067	1,230
24,600	24,700	1,511	1,074	1,237
24,700	24,800	1,519	1,081	1,244
24,800	24,900	1,528	1,088	1,251
24,900	25,000	1,536	1,095	1,258
25,000				
25,000	25,100	1,545	1,102	1,265
25,100	25,200	1,553	1,109	1,272
25,200	25,300	1,562	1,116	1,279
25,300	25,400	1,570	1,123	1,286
25,400	25,500	1,579	1,130	1,293
25,500	25,600	1,587	1,137	1,300
25,600	25,700	1,596	1,144	1,307
25,700	25,800	1,604	1,151	1,314
25,800	25,900	1,613	1,158	1,321
25,900	26,000	1,621	1,165	1,328
26,000				
26,000	26,100	1,630	1,172	1,335
26,100	26,200	1,638	1,179	1,344
26,200	26,300	1,647	1,186	1,352
26,300	26,400	1,655	1,193	1,361
26,400	26,500	1,664	1,200	1,369
26,500	26,600	1,672	1,207	1,378
26,600	26,700	1,681	1,214	1,386
26,700	26,800	1,689	1,221	1,395
26,800	26,900	1,698	1,228	1,403
26,900	27,000	1,706	1,235	1,412
27,000				
27,000	27,100	1,715	1,242	1,420
27,100	27,200	1,723	1,249	1,429
27,200	27,300	1,732	1,256	1,437
27,300	27,400	1,740	1,263	1,446
27,400	27,500	1,749	1,270	1,454
27,500	27,600	1,757	1,277	1,463
27,600	27,700	1,766	1,284	1,471
27,700	27,800	1,774	1,291	1,480
27,800	27,900	1,783	1,298	1,488
27,900	28,000	1,791	1,305	1,497

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,800	1,312	1,505
28,100	28,200	1,808	1,319	1,514
28,200	28,300	1,817	1,326	1,522
28,300	28,400	1,825	1,333	1,531
28,400	28,500	1,834	1,340	1,539
28,500	28,600	1,842	1,347	1,548
28,600	28,700	1,851	1,354	1,556
28,700	28,800	1,859	1,361	1,565
28,800	28,900	1,868	1,368	1,573
28,900	29,000	1,876	1,375	1,582
29,000				
29,000	29,100	1,885	1,382	1,590
29,100	29,200	1,893	1,389	1,599
29,200	29,300	1,902	1,396	1,607
29,300	29,400	1,910	1,403	1,616
29,400	29,500	1,919	1,410	1,624
29,500	29,600	1,927	1,417	1,633
29,600	29,700	1,936	1,424	1,641
29,700	29,800	1,944	1,431	1,650
29,800	29,900	1,953	1,438	1,658
29,900	30,000	1,961	1,445	1,667
30,000				
30,000	30,100	1,970	1,452	1,675
30,100	30,200	1,978	1,459	1,684
30,200	30,300	1,987	1,466	1,692
30,300	30,400	1,995	1,473	1,701
30,400	30,500	2,004	1,480	1,709
30,500	30,600	2,012	1,487	1,718
30,600	30,700	2,021	1,494	1,726
30,700	30,800	2,029	1,501	1,735
30,800	30,900	2,038	1,508	1,743
30,900	31,000	2,046	1,515	1,752
31,000				
31,000	31,100	2,055	1,522	1,760
31,100	31,200	2,063	1,529	1,769
31,200	31,300	2,072	1,536	1,777
31,300	31,400	2,080	1,543	1,786
31,400	31,500	2,089	1,550	1,794
31,500	31,600	2,097	1,557	1,803
31,600	31,700	2,106	1,564	1,811
31,700	31,800	2,114	1,571	1,820
31,800	31,900	2,123	1,578	1,828
31,900	32,000	2,131	1,585	1,837
32,000				
32,000	32,100	2,140	1,592	1,845
32,100	32,200	2,148	1,599	1,854
32,200	32,300	2,157	1,606	1,862
32,300	32,400	2,165	1,613	1,871
32,400	32,500	2,174	1,620	1,879
32,500	32,600	2,182	1,627	1,888
32,600	32,700	2,191	1,634	1,896
32,700	32,800	2,199	1,641	1,905
32,800	32,900	2,208	1,648	1,913
32,900	33,000	2,216	1,655	1,922
33,000				
33,000	33,100	2,225	1,662	1,930
33,100	33,200	2,233	1,669	1,939
33,200	33,300	2,242	1,676	1,947
33,300	33,400	2,250	1,683	1,956
33,400	33,500	2,259	1,690	1,964
33,500	33,600	2,267	1,697	1,973
33,600	33,700	2,276	1,704	1,981
33,700	33,800	2,284	1,711	1,990
33,800	33,900	2,293	1,718	1,998
33,900	34,000	2,301	1,725	2,007
34,000				
34,000	34,100	2,310	1,732	2,015
34,100	34,200	2,318	1,739	2,024
34,200	34,300	2,327	1,746	2,032
34,300	34,400	2,335	1,753	2,041
34,400	34,500	2,344	1,760	2,049
34,500	34,600	2,352	1,767	2,058
34,600	34,700	2,361	1,774	2,066
34,700	34,800	2,369	1,782	2,075
34,800	34,900	2,378	1,791	2,083
34,900	35,000	2,386	1,799	2,092

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,395	1,808	2,100
35,100	35,200	2,403	1,816	2,109
35,200	35,300	2,412	1,825	2,117
35,300	35,400	2,420	1,833	2,126
35,400	35,500	2,429	1,842	2,134
35,500	35,600	2,437	1,850	2,143
35,600	35,700	2,446	1,859	2,151
35,700	35,800	2,454	1,867	2,160
35,800	35,900	2,463	1,876	2,168
35,900	36,000	2,471	1,884	2,177
36,000				
36,000	36,100	2,480	1,893	2,185
36,100	36,200	2,488	1,901	2,194
36,200	36,300	2,497	1,910	2,202
36,300	36,400	2,505	1,918	2,211
36,400	36,500	2,514	1,927	2,219
36,500	36,600	2,522	1,935	2,228
36,600	36,700	2,531	1,944	2,236
36,700	36,800	2,539	1,952	2,245
36,800	36,900	2,548	1,961	2,253
36,900	37,000	2,556	1,969	2,262
37,000				
37,000	37,100	2,565	1,978	2,270
37,100	37,200	2,573	1,986	2,279
37,200	37,300	2,582	1,995	2,287
37,300	37,400	2,590	2,003	2,296
37,400	37,500	2,599	2,012	2,304
37,500	37,600	2,607	2,020	2,313
37,600	37,700	2,616	2,029	2,321
37,700	37,800	2,624	2,037	2,330
37,800	37,900	2,633	2,046	2,338
37,900	38,000	2,641	2,054	2,347
38,000				
38,000	38,100	2,650	2,063	2,355
38,100	38,200	2,658	2,071	2,364
38,200	38,300	2,667	2,080	2,372
38,300	38,400	2,675	2,088	2,381
38,400	38,500	2,684	2,097	2,389
38,500	38,600	2,692	2,105	2,398
38,600	38,700	2,701	2,114	2,406
38,700	38,800	2,709	2,122	2,415
38,800	38,900	2,718	2,131	2,423
38,900	39,000	2,726	2,139	2,432
39,000				
39,000	39,100	2,735	2,148	2,440
39,100	39,200	2,743	2,156	2,449
39,200	39,300	2,752	2,165	2,457
39,300	39,400	2,760	2,173	2,466
39,400	39,500	2,769	2,182	2,474
39,500	39,600	2,777	2,190	2,483
39,600	39,700	2,786	2,199	2,491
39,700	39,800	2,794	2,207	2,500
39,800	39,900	2,803	2,216	2,508
39,900	40,000	2,811	2,224	2,517
40,000				
40,000	40,100	2,820	2,233	2,525
40,100	40,200	2,828	2,241	2,534
40,200	40,300	2,837	2,250	2,542
40,300	40,400	2,845	2,258	2,551
40,400	40,500	2,854	2,267	2,559
40,500	40,600	2,862	2,275	2,568
40,600	40,700	2,871	2,284	2,576
40,700	40,800	2,879	2,292	2,585
40,800	40,900	2,888	2,301	2,593
40,900	41,000	2,896	2,309	2,602
41,000				
41,000	41,100	2,905	2,318	2,610
41,100	41,200	2,913	2,326	2,619
41,200	41,300	2,922	2,335	2,627
41,300	41,400	2,930	2,343	2,636
41,400	41,500	2,939	2,352	2,644
41,500	41,600	2,947	2,360	2,653
41,600	41,700	2,956	2,369	2,661
41,700	41,800	2,964	2,377	2,670
41,800	41,900	2,973	2,386	2,678
41,900	42,000	2,981	2,394	2,687

2004 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	2,990	2,403	2,695
42,100	42,200	2,998	2,411	2,704
42,200	42,300	3,007	2,420	2,712
42,300	42,400	3,015	2,428	2,721
42,400	42,500	3,024	2,437	2,729
42,500	42,600	3,032	2,445	2,738
42,600	42,700	3,041	2,454	2,746
42,700	42,800	3,049	2,462	2,755
42,800	42,900	3,058	2,471	2,763
42,900	43,000	3,066	2,479	2,772
43,000				
43,000	43,100	3,075	2,488	2,780
43,100	43,200	3,083	2,496	2,789
43,200	43,300	3,092	2,505	2,797
43,300	43,400	3,100	2,513	2,806
43,400	43,500	3,109	2,522	2,814
43,500	43,600	3,117	2,530	2,823
43,600	43,700	3,126	2,539	2,831
43,700	43,800	3,134	2,547	2,840
43,800	43,900	3,143	2,556	2,848
43,900	44,000	3,151	2,564	2,857
44,000				
44,000	44,100	3,160	2,573	2,865
44,100	44,200	3,168	2,581	2,874
44,200	44,300	3,177	2,590	2,882
44,300	44,400	3,185	2,598	2,891
44,400	44,500	3,194	2,607	2,899
44,500	44,600	3,202	2,615	2,908
44,600	44,700	3,211	2,624	2,916
44,700	44,800	3,219	2,632	2,925
44,800	44,900	3,228	2,641	2,933
44,900	45,000	3,236	2,649	2,942
45,000				
45,000	45,100	3,245	2,658	2,950
45,100	45,200	3,253	2,666	2,959
45,200	45,300	3,262	2,675	2,967
45,300	45,400	3,270	2,683	2,976
45,400	45,500	3,279	2,692	2,984
45,500	45,600	3,287	2,700	2,993
45,600	45,700	3,296	2,709	3,001
45,700	45,800	3,304	2,717	3,010
45,800	45,900	3,313	2,726	3,018
45,900	46,000	3,321	2,734	3,027
46,000				
46,000	46,100	3,330	2,743	3,035
46,100	46,200	3,338	2,751	3,044
46,200	46,300	3,347	2,760	3,052
46,300	46,400	3,355	2,768	3,061
46,400	46,500	3,364	2,777	3,069
46,500	46,600	3,372	2,785	3,078
46,600	46,700	3,381	2,794	3,086
46,700	46,800	3,389	2,802	3,095
46,800	46,900	3,398	2,811	3,103
46,900	47,000	3,406	2,819	3,112
47,000				
47,000	47,100	3,415	2,828	3,120
47,100	47,200	3,423	2,836	3,129
47,200	47,300	3,432	2,845	3,137
47,300	47,400	3,440	2,853	3,146
47,400	47,500	3,449	2,862	3,154
47,500	47,600	3,457	2,870	3,163
47,600	47,700	3,466	2,879	3,171
47,700	47,800	3,474	2,887	3,180
47,800	47,900	3,483	2,896	3,188
47,900	48,000	3,491	2,904	3,197
48,000				
48,000	48,100	3,500	2,913	3,205
48,100	48,200	3,508	2,921	3,214
48,200	48,300	3,517	2,930	3,222
48,300	48,400	3,525	2,938	3,231
48,400	48,500	3,534	2,947	3,239
48,500	48,600	3,542	2,955	3,248
48,600	48,700	3,551	2,964	3,256
48,700	48,800	3,559	2,972	3,265
48,800	48,900	3,568	2,981	3,273
48,900	49,000	3,576	2,989	3,282

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,585	2,998	3,290
49,100	49,200	3,593	3,006	3,299
49,200	49,300	3,602	3,015	3,307
49,300	49,400	3,610	3,023	3,316
49,400	49,500	3,619	3,032	3,324
49,500	49,600	3,627	3,040	3,333
49,600	49,700	3,636	3,049	3,341
49,700	49,800	3,644	3,057	3,350
49,800	49,900	3,653	3,066	3,358
49,900	50,000	3,661	3,074	3,367
50,000				
50,000	50,100	3,670	3,083	3,375
50,100	50,200	3,678	3,091	3,384
50,200	50,300	3,687	3,100	3,392
50,300	50,400	3,695	3,108	3,401
50,400	50,500	3,704	3,117	3,409
50,500	50,600	3,712	3,125	3,418
50,600	50,700	3,721	3,134	3,426
50,700	50,800	3,729	3,142	3,435
50,800	50,900	3,738	3,151	3,443
50,900	51,000	3,746	3,159	3,452
51,000				
51,000	51,100	3,755	3,168	3,460
51,100	51,200	3,763	3,176	3,469
51,200	51,300	3,772	3,185	3,477
51,300	51,400	3,780	3,193	3,486
51,400	51,500	3,789	3,202	3,494
51,500	51,600	3,797	3,210	3,503
51,600	51,700	3,806	3,219	3,511
51,700	51,800	3,814	3,227	3,520
51,800	51,900	3,823	3,236	3,528
51,900	52,000	3,831	3,244	3,537
52,000				
52,000	52,100	3,840	3,253	3,545
52,100	52,200	3,848	3,261	3,554
52,200	52,300	3,857	3,270	3,562
52,300	52,400	3,865	3,278	3,571
52,400	52,500	3,874	3,287	3,579
52,500	52,600	3,882	3,295	3,588
52,600	52,700	3,891	3,304	3,596
52,700	52,800	3,899	3,312	3,605
52,800	52,900	3,908	3,321	3,613
52,900	53,000	3,916	3,329	3,622
53,000				
53,000	53,100	3,925	3,338	3,630
53,100	53,200	3,933	3,346	3,639
53,200	53,300	3,942	3,355	3,647
53,300	53,400	3,950	3,363	3,656
53,400	53,500	3,959	3,372	3,664
53,500	53,600	3,967	3,380	3,673
53,600	53,700	3,976	3,389	3,681
53,700	53,800	3,984	3,397	3,690
53,800	53,900	3,993	3,406	3,698
53,900	54,000	4,001	3,414	3,707
54,000				
54,000	54,100	4,010	3,423	3,715
54,100	54,200	4,018	3,431	3,724
54,200	54,300	4,027	3,440	3,732
54,300	54,400	4,035	3,448	3,741
54,400	54,500	4,044	3,457	3,749
54,500	54,600	4,052	3,465	3,758
54,600	54,700	4,061	3,474	3,766
54,700	54,800	4,069	3,482	3,775
54,800	54,900	4,078	3,491	3,783
54,900	55,000	4,086	3,499	3,792
55,000				
55,000	55,100	4,095	3,508	3,800
55,100	55,200	4,103	3,516	3,809
55,200	55,300	4,112	3,525	3,817
55,300	55,400	4,120	3,533	3,826
55,400	55,500	4,129	3,542	3,834
55,500	55,600	4,137	3,550	3,843
55,600	55,700	4,146	3,559	3,851
55,700	55,800	4,154	3,567	3,860
55,800	55,900	4,163	3,576	3,868
55,900	56,000	4,171	3,584	3,877

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,180	3,593	3,885
56,100	56,200	4,188	3,601	3,894
56,200	56,300	4,197	3,610	3,902
56,300	56,400	4,205	3,618	3,911
56,400	56,500	4,214	3,627	3,919
56,500	56,600	4,222	3,635	3,928
56,600	56,700	4,231	3,644	3,936
56,700	56,800	4,239	3,652	3,945
56,800	56,900	4,248	3,661	3,953
56,900	57,000	4,256	3,669	3,962
57,000				
57,000	57,100	4,265	3,678	3,970
57,100	57,200	4,273	3,686	3,979
57,200	57,300	4,282	3,695	3,987
57,300	57,400	4,290	3,703	3,996
57,400	57,500	4,299	3,712	4,004
57,500	57,600	4,307	3,720	4,013
57,600	57,700	4,316	3,729	4,021
57,700	57,800	4,324	3,737	4,030
57,800	57,900	4,333	3,746	4,038
57,900	58,000	4,341	3,754	4,047
58,000				
58,000	58,100	4,350	3,763	4,055
58,100	58,200	4,358	3,771	4,064
58,200	58,300	4,367	3,780	4,072
58,300	58,400	4,375	3,788	4,081
58,400	58,500	4,384	3,797	4,089
58,500	58,600	4,392	3,805	4,098
58,600	58,700	4,401	3,814	4,106
58,700	58,800	4,409	3,822	4,115
58,800	58,900	4,418	3,831	4,123
58,900	59,000	4,426	3,839	4,132
59,000				
59,000	59,100	4,435	3,848	4,140
59,100	59,200	4,443	3,856	4,149
59,200	59,300	4,452	3,865	4,157
59,300	59,400	4,460	3,873	4,166
59,400	59,500	4,469	3,882	4,174
59,500	59,600	4,477	3,890	4,183
59,600	59,700	4,486	3,899	4,191
59,700	59,800	4,494	3,907	4,200
59,800	59,900	4,503	3,916	4,208
59,900	60,000	4,511	3,924	4,217
60,000				
60,000	60,100	4,520	3,933	4,225
60,100	60,200	4,528	3,941	4,234
60,200	60,300	4,537	3,950	4,242
60,300	60,400	4,545	3,958	4,251
60,400	60,500	4,554	3,967	4,259
60,500	60,600	4,562	3,975	4,268
60,600	60,700	4,571	3,984	4,276
60,700	60,800	4,579	3,992	4,285
60,800	60,900	4,588	4,001	4,293
60,900	61,000	4,596	4,009	4,302
61,000				
61,000	61,100	4,605	4,018	4,310
61,100	61,200	4,613	4,026	4,319
61,200	61,300	4,622	4,035	4,327
61,300	61,400	4,630	4,043	4,336
61,400	61,500	4,639	4,052	4,344
61,500	61,600	4,647	4,060	4,353
61,600	61,700	4,656	4,069	4,361
61,700	61,800	4,664	4,077	4,370
61,800	61,900	4,673	4,086	4,378
61,900	62,000	4,681	4,094	4,387
62,000				
62,000	62,100	4,690	4,103	4,395
62,100	62,200	4,698	4,111	4,404
62,200	62,300	4,707	4,120	4,412
62,300	62,400	4,715	4,128	4,421
62,400	62,500	4,724	4,137	4,429
62,500	62,600	4,732	4,145	4,438
62,600	62,700	4,741	4,154	4,446
62,700	62,800	4,749	4,162	4,455
62,800	62,900	4,758	4,171	4,463
62,900	63,000	4,766	4,179	4,472

2004 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,775	4,188	4,480
63,100	63,200	4,783	4,196	4,489
63,200	63,300	4,792	4,205	4,497
63,300	63,400	4,800	4,213	4,506
63,400	63,500	4,809	4,222	4,514
63,500	63,600	4,817	4,230	4,523
63,600	63,700	4,826	4,239	4,531
63,700	63,800	4,834	4,247	4,540
63,800	63,900	4,843	4,256	4,548
63,900	64,000	4,851	4,264	4,557
64,000				
64,000	64,100	4,860	4,273	4,565
64,100	64,200	4,868	4,281	4,574
64,200	64,300	4,877	4,290	4,582
64,300	64,400	4,885	4,298	4,591
64,400	64,500	4,894	4,307	4,599
64,500	64,600	4,902	4,315	4,608
64,600	64,700	4,911	4,324	4,616
64,700	64,800	4,919	4,332	4,625
64,800	64,900	4,928	4,341	4,633
64,900	65,000	4,936	4,349	4,642
65,000				
65,000	65,100	4,945	4,358	4,650
65,100	65,200	4,953	4,366	4,659
65,200	65,300	4,962	4,375	4,667
65,300	65,400	4,970	4,383	4,676
65,400	65,500	4,979	4,392	4,684
65,500	65,600	4,987	4,400	4,693
65,600	65,700	4,996	4,409	4,701
65,700	65,800	5,004	4,417	4,710
65,800	65,900	5,013	4,426	4,718
65,900	66,000	5,021	4,434	4,727
66,000				
66,000	66,100	5,030	4,443	4,735
66,100	66,200	5,038	4,451	4,744
66,200	66,300	5,047	4,460	4,752
66,300	66,400	5,055	4,468	4,761
66,400	66,500	5,064	4,477	4,769
66,500	66,600	5,072	4,485	4,778
66,600	66,700	5,081	4,494	4,786
66,700	66,800	5,089	4,502	4,795
66,800	66,900	5,098	4,511	4,803
66,900	67,000	5,106	4,519	4,812
67,000				
67,000	67,100	5,115	4,528	4,820
67,100	67,200	5,123	4,536	4,829
67,200	67,300	5,132	4,545	4,837
67,300	67,400	5,140	4,553	4,846
67,400	67,500	5,149	4,562	4,854
67,500	67,600	5,157	4,570	4,863
67,600	67,700	5,166	4,579	4,871
67,700	67,800	5,174	4,587	4,880
67,800	67,900	5,183	4,596	4,888
67,900	68,000	5,191	4,604	4,897
68,000				
68,000	68,100	5,200	4,613	4,905
68,100	68,200	5,208	4,621	4,914
68,200	68,300	5,217	4,630	4,922
68,300	68,400	5,225	4,638	4,931
68,400	68,500	5,234	4,647	4,939
68,500	68,600	5,242	4,655	4,948
68,600	68,700	5,251	4,664	4,956
68,700	68,800	5,259	4,672	4,965
68,800	68,900	5,268	4,681	4,973
68,900	69,000	5,276	4,689	4,982
69,000				
69,000	69,100	5,285	4,698	4,990
69,100	69,200	5,293	4,706	4,999
69,200	69,300	5,302	4,715	5,007
69,300	69,400	5,310	4,723	5,016
69,400	69,500	5,319	4,732	5,024
69,500	69,600	5,327	4,740	5,033
69,600	69,700	5,336	4,749	5,041
69,700	69,800	5,344	4,757	5,050
69,800	69,900	5,353	4,766	5,058
69,900	70,000	5,361	4,774	5,067

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,370	4,783	5,075
70,100	70,200	5,378	4,791	5,084
70,200	70,300	5,387	4,800	5,092
70,300	70,400	5,395	4,808	5,101
70,400	70,500	5,404	4,817	5,109
70,500	70,600	5,412	4,825	5,118
70,600	70,700	5,421	4,834	5,126
70,700	70,800	5,429	4,842	5,135
70,800	70,900	5,438	4,851	5,143
70,900	71,000	5,446	4,859	5,152
71,000				
71,000	71,100	5,455	4,868	5,160
71,100	71,200	5,463	4,876	5,169
71,200	71,300	5,472	4,885	5,177
71,300	71,400	5,480	4,893	5,186
71,400	71,500	5,489	4,902	5,194
71,500	71,600	5,497	4,910	5,203
71,600	71,700	5,506	4,919	5,211
71,700	71,800	5,514	4,927	5,220
71,800	71,900	5,523	4,936	5,228
71,900	72,000	5,531	4,944	5,237
72,000				
72,000	72,100	5,540	4,953	5,245
72,100	72,200	5,548	4,961	5,254
72,200	72,300	5,557	4,970	5,262
72,300	72,400	5,565	4,978	5,271
72,400	72,500	5,574	4,987	5,279
72,500	72,600	5,582	4,995	5,288
72,600	72,700	5,591	5,004	5,296
72,700	72,800	5,599	5,012	5,305
72,800	72,900	5,608	5,021	5,313
72,900	73,000	5,616	5,029	5,322
73,000				
73,000	73,100	5,625	5,038	5,330
73,100	73,200	5,633	5,046	5,339
73,200	73,300	5,642	5,055	5,347
73,300	73,400	5,650	5,063	5,356
73,400	73,500	5,659	5,072	5,364
73,500	73,600	5,667	5,080	5,373
73,600	73,700	5,676	5,089	5,381
73,700	73,800	5,684	5,097	5,390
73,800	73,900	5,693	5,106	5,398
73,900	74,000	5,701	5,114	5,407
74,000				
74,000	74,100	5,710	5,123	5,415
74,100	74,200	5,718	5,131	5,424
74,200	74,300	5,727	5,140	5,432
74,300	74,400	5,735	5,148	5,441
74,400	74,500	5,744	5,157	5,449
74,500	74,600	5,752	5,165	5,458
74,600	74,700	5,761	5,174	5,466
74,700	74,800	5,769	5,182	5,475
74,800	74,900	5,778	5,191	5,483
74,900	75,000	5,786	5,199	5,492
75,000				
75,000	75,100	5,795	5,208	5,500
75,100	75,200	5,803	5,216	5,509
75,200	75,300	5,812	5,225	5,517
75,300	75,400	5,820	5,233	5,526
75,400	75,500	5,829	5,242	5,534
75,500	75,600	5,837	5,250	5,543
75,600	75,700	5,846	5,259	5,551
75,700	75,800	5,854	5,267	5,560
75,800	75,900	5,863	5,276	5,568
75,900	76,000	5,871	5,284	5,577
76,000				
76,000	76,100	5,880	5,293	5,585
76,100	76,200	5,888	5,301	5,594
76,200	76,300	5,897	5,310	5,602
76,300	76,400	5,905	5,318	5,611
76,400	76,500	5,914	5,327	5,619
76,500	76,600	5,922	5,335	5,628
76,600	76,700	5,931	5,344	5,636
76,700	76,800	5,939	5,352	5,645
76,800	76,900	5,948	5,361	5,653
76,900	77,000	5,956	5,369	5,662

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,965	5,378	5,670
77,100	77,200	5,973	5,386	5,679
77,200	77,300	5,982	5,395	5,687
77,300	77,400	5,990	5,403	5,696
77,400	77,500	5,999	5,412	5,704
77,500	77,600	6,007	5,420	5,713
77,600	77,700	6,016	5,429	5,721
77,700	77,800	6,024	5,437	5,730
77,800	77,900	6,033	5,446	5,738
77,900	78,000	6,041	5,454	5,747
78,000				
78,000	78,100	6,050	5,463	5,755
78,100	78,200	6,058	5,471	5,764
78,200	78,300	6,067	5,480	5,772
78,300	78,400	6,075	5,488	5,781
78,400	78,500	6,084	5,497	5,789
78,500	78,600	6,092	5,505	5,798
78,600	78,700	6,101	5,514	5,806
78,700	78,800	6,109	5,522	5,815
78,800	78,900	6,118	5,531	5,823
78,900	79,000	6,126	5,539	5,832
79,000				
79,000	79,100	6,135	5,548	5,840
79,100	79,200	6,143	5,556	5,849
79,200	79,300	6,152	5,565	5,857
79,300	79,400	6,160	5,573	5,866
79,400	79,500	6,169	5,582	5,874
79,500	79,600	6,177	5,590	5,883
79,600	79,700	6,186	5,599	5,891
79,700	79,800	6,194	5,607	5,900
79,800	79,900	6,203	5,616	5,908
79,900	80,000	6,211	5,624	5,917
80,000				
80,000	80,100	6,220	5,633	5,925
80,100	80,200	6,228	5,641	5,934
80,200	80,300	6,237	5,650	5,942
80,300	80,400	6,245	5,658	5,951
80,400	80,500	6,254	5,667	5,959
80,500	80,600	6,262	5,675	5,968
80,600	80,700	6,271	5,684	5,976
80,700	80,800	6,279	5,692	5,985
80,800	80,900	6,288	5,701	5,993
80,900	81,000	6,296	5,709	6,002
81,000				
81,000	81,100	6,305	5,718	6,010
81,100	81,200	6,313	5,726	6,019
81,200	81,300	6,322	5,735	6,027
81,300	81,400	6,330	5,743	6,036
81,400	81,500	6,339	5,752	6,044
81,500	81,600	6,347	5,760	6,053
81,600	81,700	6,356	5,769	6,061
81,700	81,800	6,364	5,777	6,070
81,800	81,900	6,373	5,786	6,078
81,900	82,000	6,381	5,794	6,087
82,000				
82,000	82,100	6,390	5,803	6,095
82,100	82,200	6,398	5,811	6,104
82,200	82,300	6,407	5,820	6,112
82,300	82,400	6,415	5,828	6,121
82,400	82,500	6,424	5,837	6,129
82,500	82,600	6,432	5,845	6,138
82,600	82,700	6,441	5,854	6,146
82,700	82,800	6,449	5,862	6,155
82,800	82,900	6,458	5,871	6,163
82,900	83,000	6,466	5,879	6,172
83,000				
83,000	83,100	6,475	5,888	6,180
83,100	83,200	6,483	5,896	6,189
83,200	83,300	6,492	5,905	6,197
83,300	83,400	6,500	5,913	6,206
83,400	83,500	6,509	5,922	6,214
83,500	83,600	6,517	5,930	6,223
83,600	83,700	6,526	5,939	6,231
83,700	83,800	6,534	5,947	6,240
83,800	83,900	6,543	5,956	6,248
83,900	84,000	6,551	5,964	6,257

2004 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,560	5,973	6,265
84,100	84,200	6,568	5,981	6,274
84,200	84,300	6,577	5,990	6,282
84,300	84,400	6,585	5,998	6,291
84,400	84,500	6,594	6,007	6,299
84,500	84,600	6,602	6,015	6,308
84,600	84,700	6,611	6,024	6,316
84,700	84,800	6,619	6,032	6,325
84,800	84,900	6,628	6,041	6,333
84,900	85,000	6,636	6,049	6,342
85,000				
85,000	85,100	6,645	6,058	6,350
85,100	85,200	6,653	6,066	6,359
85,200	85,300	6,662	6,075	6,367
85,300	85,400	6,670	6,083	6,376
85,400	85,500	6,679	6,092	6,384
85,500	85,600	6,687	6,100	6,393
85,600	85,700	6,696	6,109	6,401
85,700	85,800	6,704	6,117	6,410
85,800	85,900	6,713	6,126	6,418
85,900	86,000	6,721	6,134	6,427
86,000				
86,000	86,100	6,730	6,143	6,435
86,100	86,200	6,738	6,151	6,444
86,200	86,300	6,747	6,160	6,452
86,300	86,400	6,755	6,168	6,461
86,400	86,500	6,764	6,177	6,469
86,500	86,600	6,772	6,185	6,478
86,600	86,700	6,781	6,194	6,486
86,700	86,800	6,789	6,202	6,495
86,800	86,900	6,798	6,211	6,503
86,900	87,000	6,806	6,219	6,512
87,000				
87,000	87,100	6,815	6,228	6,520
87,100	87,200	6,823	6,236	6,529
87,200	87,300	6,832	6,245	6,537
87,300	87,400	6,840	6,253	6,546
87,400	87,500	6,849	6,262	6,554
87,500	87,600	6,857	6,270	6,563
87,600	87,700	6,866	6,279	6,571
87,700	87,800	6,874	6,287	6,580
87,800	87,900	6,883	6,296	6,588
87,900	88,000	6,891	6,304	6,597
88,000				
88,000	88,100	6,900	6,313	6,605
88,100	88,200	6,908	6,321	6,614
88,200	88,300	6,917	6,330	6,622
88,300	88,400	6,925	6,338	6,631
88,400	88,500	6,934	6,347	6,639
88,500	88,600	6,942	6,355	6,648
88,600	88,700	6,951	6,364	6,656
88,700	88,800	6,959	6,372	6,665
88,800	88,900	6,968	6,381	6,673
88,900	89,000	6,976	6,389	6,682
89,000				
89,000	89,100	6,985	6,398	6,690
89,100	89,200	6,993	6,406	6,699
89,200	89,300	7,002	6,415	6,707
89,300	89,400	7,010	6,423	6,716
89,400	89,500	7,019	6,432	6,724
89,500	89,600	7,027	6,440	6,733
89,600	89,700	7,036	6,449	6,741
89,700	89,800	7,044	6,457	6,750
89,800	89,900	7,053	6,466	6,758
89,900	90,000	7,061	6,474	6,767
90,000				
90,000	90,100	7,070	6,483	6,775
90,100	90,200	7,078	6,491	6,784
90,200	90,300	7,087	6,500	6,792
90,300	90,400	7,095	6,508	6,801
90,400	90,500	7,104	6,517	6,809
90,500	90,600	7,112	6,525	6,818
90,600	90,700	7,121	6,534	6,826
90,700	90,800	7,129	6,542	6,835
90,800	90,900	7,138	6,551	6,843
90,900	91,000	7,146	6,559	6,852

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,155	6,568	6,860
91,100	91,200	7,163	6,576	6,869
91,200	91,300	7,172	6,585	6,877
91,300	91,400	7,180	6,593	6,886
91,400	91,500	7,189	6,602	6,894
91,500	91,600	7,197	6,610	6,903
91,600	91,700	7,206	6,619	6,911
91,700	91,800	7,214	6,627	6,920
91,800	91,900	7,223	6,636	6,928
91,900	92,000	7,231	6,644	6,937
92,000				
92,000	92,100	7,240	6,653	6,945
92,100	92,200	7,248	6,661	6,954
92,200	92,300	7,257	6,670	6,962
92,300	92,400	7,265	6,678	6,971
92,400	92,500	7,274	6,687	6,979
92,500	92,600	7,282	6,695	6,988
92,600	92,700	7,291	6,704	6,996
92,700	92,800	7,299	6,712	7,005
92,800	92,900	7,308	6,721	7,013
92,900	93,000	7,316	6,729	7,022
93,000				
93,000	93,100	7,325	6,738	7,030
93,100	93,200	7,333	6,746	7,039
93,200	93,300	7,342	6,755	7,047
93,300	93,400	7,350	6,763	7,056
93,400	93,500	7,359	6,772	7,064
93,500	93,600	7,367	6,780	7,073
93,600	93,700	7,376	6,789	7,081
93,700	93,800	7,384	6,797	7,090
93,800	93,900	7,393	6,806	7,098
93,900	94,000	7,401	6,814	7,107
94,000				
94,000	94,100	7,410	6,823	7,115
94,100	94,200	7,418	6,831	7,124
94,200	94,300	7,427	6,840	7,132
94,300	94,400	7,435	6,848	7,141
94,400	94,500	7,444	6,857	7,149
94,500	94,600	7,452	6,865	7,158
94,600	94,700	7,461	6,874	7,166
94,700	94,800	7,469	6,882	7,175
94,800	94,900	7,478	6,891	7,183
94,900	95,000	7,486	6,899	7,192
95,000				
95,000	95,100	7,495	6,908	7,200
95,100	95,200	7,503	6,916	7,209
95,200	95,300	7,512	6,925	7,217
95,300	95,400	7,520	6,933	7,226
95,400	95,500	7,529	6,942	7,234
95,500	95,600	7,537	6,950	7,243
95,600	95,700	7,546	6,959	7,251
95,700	95,800	7,554	6,967	7,260
95,800	95,900	7,563	6,976	7,268
95,900	96,000	7,571	6,984	7,277
96,000				
96,000	96,100	7,580	6,993	7,285
96,100	96,200	7,588	7,001	7,294
96,200	96,300	7,597	7,010	7,302
96,300	96,400	7,605	7,018	7,311
96,400	96,500	7,614	7,027	7,319
96,500	96,600	7,622	7,035	7,328
96,600	96,700	7,631	7,044	7,336
96,700	96,800	7,639	7,052	7,345
96,800	96,900	7,648	7,061	7,353
96,900	97,000	7,656	7,069	7,362
97,000				
97,000	97,100	7,665	7,078	7,370
97,100	97,200	7,673	7,086	7,379
97,200	97,300	7,682	7,095	7,387
97,300	97,400	7,690	7,103	7,396
97,400	97,500	7,699	7,112	7,404
97,500	97,600	7,707	7,120	7,413
97,600	97,700	7,716	7,129	7,421
97,700	97,800	7,724	7,137	7,430
97,800	97,900	7,733	7,146	7,438
97,900	98,000	7,741	7,154	7,447

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,750	7,163	7,455
98,100	98,200	7,758	7,171	7,464
98,200	98,300	7,767	7,180	7,472
98,300	98,400	7,775	7,188	7,481
98,400	98,500	7,784	7,197	7,489
98,500	98,600	7,792	7,205	7,498
98,600	98,700	7,801	7,214	7,506
98,700	98,800	7,809	7,222	7,515
98,800	98,900	7,818	7,231	7,523
98,900	99,000	7,826	7,239	7,532
99,000				
99,000	99,100	7,835	7,248	7,540
99,100	99,200	7,843	7,256	7,549
99,200	99,300	7,852	7,265	7,557
99,300	99,400	7,860	7,273	7,566
99,400	99,500	7,869	7,282	7,574
99,500	99,600	7,877	7,290	7,583
99,600	99,700	7,886	7,299	7,591
99,700	99,800	7,894	7,307	7,600
99,800	99,900	7,903	7,316	7,608
99,900	100,000	7,911	7,324	7,617
100,000 and over				
		7,915 plus 8.5% of excess over \$100,000	7,329 plus 8.5% of excess over \$100,000	7,621 plus 8.5% of excess over \$100,000

*This column must also be used by a surviving spouse with dependent child

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